



Jefferson County Finance Department

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MEMORANDUM

To: County Board of Supervisors

From: Marc DeVries, Finance Director

Re: Budget Book Page Changes

The Finance Committee did not receive any budget amendments from the Board this year. However, there were two changes to the budget amounts subsequent to the distribution of the budget book on October 10, 2017:

1. Budget action taken by the Board on October 24, 2017, to eliminate 2 Legal Assistant positions and create 2 Enforcement Specialist positions that resulted in a reallocation of tax levy and contingency from the General Revenue business unit in the amount of \$2,280 and an increase in Intergovernmental Revenue in the Child Support business unit in the amount of \$4,564 for a total increase in expenditures of \$6,844 in the Child Support business unit.
2. Open enrollment results were due to Human Resources on November 3, 2017. Through this process we learned that an employee in UW Extension that was not previously insured elected to opt in for 2018. This resulted in an increase of \$18,000 in the UW Extension business unit and an offsetting decrease in tax levy and contingency in the General Revenue business unit.

The following pages in the budget book have changed as a result of the above changes:

1. Page 22 – Budget Summary
2. Page 23 – Budget by Classification
3. Page 24 – General Fund Budget
4. Page 25 – Budget Summary by Department
5. Page 26 – Budget Summary by Department – Recap
6. Page 27 – Budget Summary by Fund
7. Page 35 - 37 – General Revenues and Expenses narratives and budget detail
8. Page 52-53 – Child Support narrative and budget detail
9. Page 187-188 – UW Extension narrative and budget detail
10. Page 308-309 – Revenue – Description of Top Sources
11. Page 313 – Major Expenses by Function – All Funds
12. Page 314 – Expenditure by Account Category

There was also a small change to the summary highlights of Central Services on Page 46 that better explains the fluctuation in the property tax levy for 2018.

Budget Summary

(Mill Rate Levy Limits)

	ESTIMATED EXPENDITURES	ESTIMATED REVENUES	NET EXPENSES	OTHER FINANCE SOURCES	COUNTY TAX LEVY
GOVERNMENTAL FUNDS					
100 -- General Fund	32,843,501	17,697,512	15,145,989	2,127,476	13,018,513
240 -- Health Department	1,578,058	580,822	997,236	154,545	842,691
250 -- Human Services	24,114,053	14,955,268	9,158,785	531,704	8,627,081
300 -- Debt Service Fund	1,134,018	-	1,134,018	-	1,134,018
400 -- Capital Projects Fund	-	-	-	-	-
750 -- MIS Department	1,552,748	1,362,748	190,000	181,000	9,000
PROPRIETARY FUNDS					
700 -- Highway Department	11,126,883	5,432,580	5,694,303	-	5,694,303
TOTAL	72,349,261	40,028,930	32,320,331	2,994,725	

TOTAL TAX LEVY **29,325,606**

LESS NON-COUNTYWIDE LEVY:

Health Department	(842,691)
County Library System	<u>(1,124,933)</u>

PROPOSED COUNTYWIDE TAX LEVY (As defined by statutes implemented in 1992) **27,357,982**

TEN YEAR COMPARISON

YEAR	EQUALIZED VALUE	COUNTYWIDE TAX LEVY	MILL RATE
2009	6,625,830,100	23,761,435	3.586
2010	6,611,609,500	24,290,109	3.674
2011	6,376,446,700	24,812,837	3.891
2012	6,278,889,500	24,739,600	3.940
2013	6,006,273,200	24,938,651	4.152
2014	5,884,774,300	25,101,310	4.265
2015	6,036,629,100	26,510,891	4.392
2016	6,177,155,800	26,743,522	4.329
2017	6,299,618,300	27,068,827	4.297
2018	6,575,416,500	27,357,982	4.161
Debt	6,575,416,500	1,134,018	0.172
General	6,575,416,500	<u>26,223,964</u>	3.988
		<u><u>27,357,982</u></u>	

Budget by Classification

Category	General Fund	Health Dept	Human Services	Debt Service	Capital Projects	Highway Dept	MIS Dept	Total
Expenditures								
General Government	10,000,987	-	-	-	-	-	1,346,748	11,347,735
Public Safety	14,338,019	-	-	-	-	-	-	14,338,019
Health and Human Services	1,393,767	1,578,058	23,544,349	-	-	-	-	26,516,174
Public Works	183,306	-	-	-	-	5,456,883	-	5,640,189
Culture, Recreation, and Ed	3,585,024	-	-	-	-	-	-	3,585,024
Conservation and Development	1,768,798	-	-	-	-	-	-	1,768,798
Capital Items and Projects	1,573,600	-	569,704	-	-	5,670,000	206,000	8,019,304
Debt Service--Principal	-	-	-	695,000	-	-	-	695,000
Debt Service--Interest	-	-	-	439,018	-	-	-	439,018
Total Expenditures	32,843,501	1,578,058	24,114,053	1,134,018	-	11,126,883	1,552,748	72,349,261
Revenues								
Taxes	6,862,600	-	-	-	-	-	-	6,862,600
Intergovernmental Revenues	4,411,075	438,872	8,062,064	-	-	2,089,751	-	15,001,762
Licenses and Permits	246,104	-	-	-	-	12,155	-	258,259
Fines and Forfeitures	425,800	-	-	-	-	-	-	425,800
Public Charges for Services	2,723,827	125,397	5,258,892	-	-	9,000	2,900	8,120,016
Intergovernmental Charges	1,222,508	15,253	1,504,121	-	-	3,269,701	1,359,848	7,371,431
Miscellaneous Revenues	1,805,598	1,300	130,191	-	-	51,973	-	1,989,062
Total Revenues	17,697,512	580,822	14,955,268	-	-	5,432,580	1,362,748	40,028,930
Other Financing Sources								
Unassigned Fund Balance Applied	1,140,088	154,545	-	-	-	-	-	1,294,633
Restricted Funds Applied	471,729	-	-	-	-	-	-	471,729
Non-Lapsing (discretionary) Funds Applied	515,659	-	-	-	-	-	-	515,659
Other Sources	-	-	531,704	-	-	-	181,000	712,704
Total Other Financing Sources	2,127,476	154,545	531,704	-	-	-	181,000	2,994,725
Tax Levy	13,018,513	842,691	8,627,081	1,134,018	-	5,694,303	9,000	29,325,606

General Fund Budget

	2017 Adopted	2018 Adopted	Increase (Decrease)	Percent Change
<u>REVENUES</u>				
Taxes	19,129,336	19,881,113	751,777	3.93%
Intergovernmental Revenues	4,658,537	4,411,075	(247,462)	-5.31%
Licenses and Permits	221,572	246,104	24,532	11.07%
Fines, Forfeitures and Penalties	413,100	425,800	12,700	3.07%
Public Charges for Services	2,571,019	2,723,827	152,808	5.94%
Intergovernmental Charges	725,258	1,222,508	497,250	68.56%
Miscellaneous Revenue	1,390,224	1,805,598	415,374	29.88%
Fund Balance Applied	1,132,969	1,140,088	7,119	0.63%
Restricted Funds Applied	1,049,141	471,729	(577,412)	-55.04%
Non-lapsing (discretionary) Funds Applied	407,474	515,659	108,185	26.55%
TOTAL REVENUES	31,698,630	32,843,501	1,144,871	3.61%
<u>EXPENDITURES</u>				
General Government	9,099,949	10,018,987	919,038	10.10%
Public Safety	14,123,821	14,338,019	214,198	1.52%
Health and Human Services	1,390,908	1,393,767	2,859	0.21%
Public Works	332,203	183,306	(148,897)	-44.82%
Culture, Recreation, and Education	3,663,478	3,567,024	(96,454)	-2.63%
Conservation and Development	1,976,171	1,768,798	(207,373)	-10.49%
Capital Items	1,112,100	1,573,600	461,500	41.50%
TOTAL EXPENDITURES	31,698,630	32,843,501	1,144,871	3.61%

Budget Summary by Department

Dept	Department	2018 Adopted Budget				2017 Adopted Budget				Tax Levy Increase (Decrease)	Percent Increase (Decrease)
		Expenditures	Revenues	Other Financing Sources	Tax Levy	Expenditures	Revenues	Other Financing Sources	Tax Levy		
000	General Revenues and Expend.	1,609,289	(8,371,107)	(821,704)	(7,583,522)	928,682	(8,048,262)	(290,000)	(7,409,580)	(173,942)	-2.35%
008	Administration	530,385	(174,270)	-	356,115	543,906	(179,516)	-	364,390	(8,275)	-2.27%
019	Central Services	1,009,762	(3,750)	(200,000)	806,012	955,449	(3,750)	(274,000)	677,699	128,313	18.93%
023	Child Support	1,211,845	(1,044,456)	-	167,389	1,205,764	(1,046,817)	-	158,947	8,442	5.31%
024	Clerk of Courts	2,685,288	(1,173,347)	-	1,511,941	2,642,215	(1,072,726)	(50,000)	1,519,489	(7,548)	-0.50%
017	Corporation Counsel	372,363	-	-	372,363	361,341	-	-	361,341	11,022	3.05%
001	County Board	449,227	(10,000)	(40)	439,187	451,729	(10,000)	(2,441)	439,288	(101)	-0.02%
012	County Clerk	504,740	(142,911)	(53,562)	308,267	332,997	(118,427)	(720)	213,850	94,417	44.15%
016	District Attorney	828,933	(112,000)	-	716,933	815,269	(110,500)	(7,000)	697,769	19,164	2.75%
003	Economic Development	452,479	(452,479)	-	-	664,327	(508,004)	(156,323)	-	-	0.00%
027	Emergency Management	185,518	(107,443)	-	78,075	397,456	(225,808)	(96,763)	74,885	3,190	4.26%
069	Fair Park	1,291,314	(1,108,576)	(129,000)	53,738	1,226,158	(1,089,563)	(83,477)	53,118	620	1.17%
026	Finance	524,697	(27,695)	-	497,002	485,010	(19,660)	-	465,350	31,652	6.80%
004	Human Resources	502,173	(44,913)	-	457,260	469,219	(43,066)	-	426,153	31,107	7.30%
070	Land & Water Conservation	751,849	(409,218)	(92,881)	249,750	753,744	(405,138)	(92,881)	255,725	(5,975)	-2.34%
013	Land Information	696,983	(219,842)	(100,268)	376,873	650,001	(211,200)	(67,815)	370,986	5,887	1.59%
099	Library System-Administration	2,000	-	-	2,000	2,000	-	-	2,000	-	0.00%
025	Medical Examiner	212,397	(84,500)	-	127,897	175,930	(75,000)	-	100,930	26,967	26.72%
018	Parks Department	1,608,753	(516,890)	(314,589)	777,274	1,368,372	(184,116)	(423,145)	761,111	16,163	2.12%
071	Planning & Zoning	747,776	(298,190)	(137,306)	312,280	758,075	(267,518)	(176,002)	314,555	(2,275)	-0.72%
010	Register of Deeds	325,517	(488,850)	-	(163,333)	346,710	(459,000)	(43,472)	(155,762)	(7,571)	-4.86%
020	Sheriff	14,478,001	(1,770,512)	(255,515)	12,451,974	14,356,965	(1,349,922)	(803,180)	12,203,863	248,111	2.03%
014	Treasurer	250,489	(1,086,750)	-	(836,261)	245,312	(977,550)	-	(732,238)	(104,023)	-14.21%
068	UW Extension	298,024	(26,313)	(22,611)	249,100	308,537	(24,298)	(22,365)	261,874	(12,774)	-4.88%
053	Veterans Administration	188,766	(23,500)	-	165,266	183,151	(16,000)	-	167,151	(1,885)	-1.13%
250	Human Services	24,114,053	(14,955,268)	(531,704)	8,627,081	24,209,373	(15,379,276)	(312,603)	8,517,494	109,587	1.29%
300	Debt Service	1,134,018	-	-	1,134,018	1,134,343	-	-	1,134,343	(325)	-
400	Capital Projects	-	-	-	-	-	-	-	-	-	-
700	Highway Department	11,126,883	(5,432,580)	-	5,694,303	11,953,312	(4,998,579)	(1,260,637)	5,694,096	207	0.00%
750	MIS Department	1,552,748	(1,362,748)	(181,000)	9,000	1,586,415	(1,456,415)	-	130,000	(121,000)	0.00%
Total Countywide		69,646,270	(39,448,108)	(2,840,180)	27,357,982	69,511,762	(38,280,111)	(4,162,824)	27,068,827	289,155	1.07%
Non-Countywide											
099	Library System	1,124,933	-	-	1,124,933	1,070,311	-	-	1,070,311	54,622	5.10%
240	Health Department	1,578,058	(580,822)	(154,545)	842,691	1,555,967	(587,561)	(130,199)	838,207	4,484	0.53%
Total County		72,349,261	(40,028,930)	(2,994,725)	29,325,606	72,138,040	(38,867,672)	(4,293,023)	28,977,345	348,261	1.20%

Budget Summary by Department--Recap

Dept	Department	2018 Budget	2018 %	2017 Budget	2017 %	2016 Budget	2016 %	2015 Budget	2015 %	2014 Budget	2014 %	2013 Budget	2013 %	Five Yr Ave Budget	Ave %
000	General Revenues & Expend.	(7,583,522)	-25.9%	(7,409,580)	-25.6%	(7,367,457)	-25.7%	(7,162,365)	-25.2%	(8,082,357)	-29.9%	(7,778,866)	-28.9%	(7,521,056)	-26.8%
008	Administration	356,115	1.2%	364,390	1.3%	265,029	0.9%	256,407	0.9%	246,864	0.9%	229,374	0.9%	272,413	1.0%
019	Central Services	806,012	2.7%	677,699	2.3%	654,388	2.3%	702,778	2.5%	827,782	3.1%	761,351	2.8%	724,800	2.6%
023	Child Support	167,389	0.6%	158,947	0.5%	186,519	0.6%	186,551	0.7%	196,079	0.7%	174,685	0.6%	176,556	0.6%
024	Clerk of Courts	1,511,941	5.2%	1,519,489	5.2%	1,561,913	5.5%	1,566,792	5.5%	1,645,660	6.1%	1,494,824	5.6%	1,557,736	5.6%
017	Corporation Counsel	372,363	1.3%	361,341	1.2%	350,991	1.2%	329,399	1.2%	369,779	1.4%	351,187	1.3%	352,539	1.3%
001	County Board	439,187	1.5%	439,288	1.5%	392,202	1.4%	399,088	1.4%	417,921	1.5%	410,333	1.5%	411,766	1.5%
012	County Clerk	308,267	1.1%	213,850	0.7%	226,974	0.8%	188,090	0.7%	233,447	0.9%	203,103	0.8%	213,093	0.8%
016	District Attorney	716,933	2.4%	697,769	2.4%	674,578	2.4%	717,538	2.5%	700,935	2.6%	658,362	2.4%	689,836	2.5%
003	Economic Development	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%
027	Emergency Management	78,075	0.3%	74,885	0.3%	74,224	0.3%	74,526	0.3%	67,511	0.3%	71,063	0.3%	72,442	0.3%
069	Fair Park	53,738	0.2%	53,118	0.2%	70,349	0.2%	79,678	0.3%	118,006	0.4%	187,956	0.7%	101,821	0.4%
026	Finance	497,002	1.7%	465,350	1.6%	451,156	1.6%	436,834	1.5%	434,766	1.6%	423,765	1.6%	442,374	1.6%
004	Human Resources	457,260	1.6%	426,153	1.5%	455,087	1.6%	416,112	1.5%	403,678	1.5%	349,197	1.3%	410,045	1.5%
070	Land & Water Conservation	249,750	0.9%	255,725	0.9%	236,468	0.8%	231,114	0.8%	225,788	0.8%	204,414	0.8%	230,702	0.8%
013	Land Information	376,873	1.3%	370,986	1.3%	362,066	1.3%	350,146	1.2%	347,829	1.3%	359,915	1.3%	358,188	1.3%
099	Library System-Administration	2,000	0.0%	2,000	0.0%	2,000	0.0%	5,454	0.0%	5,386	0.0%	5,320	0.0%	4,032	0.0%
025	Medical Examiner	127,897	0.4%	100,930	0.3%	99,320	0.3%	100,170	0.4%	89,638	0.3%	89,195	0.3%	95,851	0.3%
018	Parks Department	777,274	2.7%	761,111	2.6%	760,167	2.7%	789,735	2.8%	991,967	3.7%	959,395	3.6%	852,475	3.0%
071	Planning & Zoning	312,280	1.1%	314,555	1.1%	323,637	1.1%	354,939	1.2%	357,665	1.3%	333,533	1.2%	336,866	1.2%
010	Register of Deeds	(163,333)	-0.6%	(155,762)	-0.5%	(181,459)	-0.6%	(221,339)	-0.8%	(215,977)	-0.8%	(221,028)	-0.8%	(199,113)	-0.7%
020	Sheriff	12,451,974	42.5%	12,203,863	42.1%	12,231,125	42.7%	11,677,478	41.1%	11,719,499	43.4%	11,461,413	42.6%	11,858,676	42.3%
014	Treasurer	(836,261)	-2.9%	(732,238)	-2.5%	(821,664)	-2.9%	(712,115)	-2.5%	(763,775)	-2.8%	(796,360)	-3.0%	(765,230)	-2.7%
068	UW Extension	249,100	0.8%	261,874	0.9%	317,552	1.1%	314,474	1.1%	361,527	1.3%	315,080	1.2%	314,101	1.1%
053	Veterans Administration	165,266	0.6%	167,151	0.6%	160,363	0.6%	155,311	0.5%	150,459	0.6%	144,272	0.5%	155,511	0.6%
250	Human Services	8,627,081	29.4%	8,517,494	29.4%	8,331,173	29.1%	8,350,391	29.4%	8,302,128	30.7%	8,019,652	29.8%	8,304,168	29.6%
300	Debt Service	1,134,018	3.9%	1,134,343	3.9%	1,138,284	4.0%	1,180,096	4.2%	-	0.0%	54,584	0.2%	701,461	2.5%
400	Capital Projects	-	0.0%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	626,981	2.3%	125,396	0.4%
700	Highway Department	5,694,303	19.4%	5,694,096	19.7%	5,808,537	20.3%	5,743,609	20.2%	5,949,105	22.0%	5,845,949	21.7%	5,808,259	20.7%
750	MIS Department	9,000	0.0%	130,000	0.4%	-	0.0%	-	0.0%	-	0.0%	-	0.0%	26,000	0.1%
Total Countywide Levy		27,357,982	93.3%	27,068,827	93.4%	26,743,522	93.4%	26,510,891	93.4%	25,101,310	93.0%	24,938,651	92.7%	26,111,709	93.2%
Non-Countywide															
099	Library System	1,124,933	3.8%	1,070,311	3.7%	1,039,235	3.6%	1,012,092	3.6%	1,015,778	3.8%	1,070,294	4.0%	1,041,542	3.7%
240	Health Department	842,691	2.9%	838,207	2.9%	838,207	2.9%	875,223	3.1%	887,279	3.3%	897,264	3.3%	867,236	3.1%
Total Tax Levy		29,325,606	100.0%	28,977,345	100.0%	28,620,964	100.0%	28,398,206	100.0%	27,004,367	100.0%	26,906,209	100.0%	28,020,487	100.0%

Budget Summary by Fund

2018 Adopted Budget					2017 Adopted Budget				Tax Levy Increase (Decrease)	Percent Increase (Decrease)	
Dept	Department	Expenditures	Revenues	Other Financing Sources	Tax Levy	Expenditures	Revenues	Other Financing Sources	Tax Levy		
000	General Revenues and Expend.	1,609,289	(8,371,107)	(821,704)	(7,583,522)	928,682	(8,048,262)	(290,000)	(7,409,580)	(173,942)	-2.35%
008	Administration	530,385	(174,270)	-	356,115	543,906	(179,516)	-	364,390	(8,275)	-2.27%
019	Central Services	1,009,762	(3,750)	(200,000)	806,012	955,449	(3,750)	(274,000)	677,699	128,313	18.93%
023	Child Support	1,211,845	(1,044,456)	-	167,389	1,205,764	(1,046,817)	-	158,947	8,442	5.31%
024	Clerk of Courts	2,685,288	(1,173,347)	-	1,511,941	2,642,215	(1,072,726)	(50,000)	1,519,489	(7,548)	-0.50%
017	Corporation Counsel	372,363	-	-	372,363	361,341	-	-	361,341	11,022	3.05%
001	County Board	449,227	(10,000)	(40)	439,187	451,729	(10,000)	(2,441)	439,288	(101)	-0.02%
012	County Clerk	504,740	(142,911)	(53,562)	308,267	332,997	(118,427)	(720)	213,850	94,417	44.15%
016	District Attorney	828,933	(112,000)	-	716,933	815,269	(110,500)	(7,000)	697,769	19,164	2.75%
003	Economic Development	452,479	(452,479)	-	-	664,327	(508,004)	(156,323)	-	-	0.00%
027	Emergency Management	185,518	(107,443)	-	78,075	397,456	(225,808)	(96,763)	74,885	3,190	4.26%
069	Fair Park	1,291,314	(1,108,576)	(129,000)	53,738	1,226,158	(1,089,563)	(83,477)	53,118	620	1.17%
026	Finance	524,697	(27,695)	-	497,002	485,010	(19,660)	-	465,350	31,652	6.80%
004	Human Resources	502,173	(44,913)	-	457,260	469,219	(43,066)	-	426,153	31,107	7.30%
070	Land & Water Conservation	751,849	(409,218)	(92,881)	249,750	753,744	(405,138)	(92,881)	255,725	(5,975)	-2.34%
013	Land Information	696,983	(219,842)	(100,268)	376,873	650,001	(211,200)	(67,815)	370,986	5,887	1.59%
099	Library System	1,124,933	-	-	1,124,933	1,070,311	-	-	1,070,311	54,622	5.10%
099	Library System-Administration	2,000	-	-	2,000	2,000	-	-	2,000	-	0.00%
025	Medical Examiner	212,397	(84,500)	-	127,897	175,930	(75,000)	-	100,930	26,967	26.72%
018	Parks Department	1,608,753	(516,890)	(314,589)	777,274	1,368,372	(184,116)	(423,145)	761,111	16,163	2.12%
071	Planning & Zoning	747,776	(298,190)	(137,306)	312,280	758,075	(267,518)	(176,002)	314,555	(2,275)	-0.72%
010	Register of Deeds	325,517	(488,850)	-	(163,333)	346,710	(459,000)	(43,472)	(155,762)	(7,571)	-4.86%
020	Sheriff	14,478,001	(1,770,512)	(255,515)	12,451,974	14,356,965	(1,349,922)	(803,180)	12,203,863	248,111	2.03%
014	Treasurer	250,489	(1,086,750)	-	(836,261)	245,312	(977,550)	-	(732,238)	(104,023)	-14.21%
068	UW Extension	298,024	(26,313)	(22,611)	249,100	308,537	(24,298)	(22,365)	261,874	(12,774)	-4.88%
053	Veterans Administration	188,766	(23,500)	-	165,266	183,151	(16,000)	-	167,151	(1,885)	-1.13%
750	MIS Department	1,552,748	(1,362,748)	(181,000)	9,000	1,586,415	(1,456,415)	-	130,000	(121,000)	0.00%
Total General Fund		34,396,249	(19,060,260)	(2,308,476)	13,027,513	33,285,045	(17,902,256)	(2,589,584)	12,793,205	234,308	1.83%
240	Health Department	1,578,058	(580,822)	(154,545)	842,691	1,555,967	(587,561)	(130,199)	838,207	4,484	0.53%
250	Human Services	24,114,053	(14,955,268)	(531,704)	8,627,081	24,209,373	(15,379,276)	(312,603)	8,517,494	109,587	1.29%
Total Special Revenue Fund		25,692,111	(15,536,090)	(686,249)	9,469,772	25,765,340	(15,966,837)	(442,802)	9,355,701	114,071	1.22%
300	Debt Service	1,134,018	-	-	1,134,018	1,134,343	-	-	1,134,343	(325)	-0.03%
Total Debt Service Fund		1,134,018	-	-	1,134,018	1,134,343	-	-	1,134,343	(325)	-0.03%
400	Capital Projects	-	-	-	-	-	-	-	-	-	-
Total Capital Projects Fund		-	-	-	-	-	-	-	-	-	-
Total Governmental Funds		61,222,378	(34,596,350)	(2,994,725)	23,631,303	60,184,728	(33,869,093)	(3,032,386)	23,283,249	348,054	1.49%
700	Highway Department	11,126,883	(5,432,580)	-	5,694,303	11,953,312	(4,998,579)	(1,260,637)	5,694,096	207	0.00%
Total Proprietary Fund		11,126,883	(5,432,580)	-	5,694,303	11,953,312	(4,998,579)	(1,260,637)	5,694,096	207	0.00%
Total County		72,349,261	(40,028,930)	(2,994,725)	29,325,606	72,138,040	(38,867,672)	(4,293,023)	28,977,345	348,261	1.20%

General Revenues and Expenses

DESCRIPTION

This non-departmental budget consists of the general revenues of the County that cannot be attributed to any one department. This includes the following items:

Sales tax revenue	TIF district dissolution	General fund balance applied (if applicable)
State aid for computer exemptions	Revolving Loan Fund	Bond proceeds applied (if applicable)
State shared revenues	Special purchases by Board	

This non-departmental budget also includes the Contingency Account appropriation.

SUMMARY OF SIGNIFICANT ITEMS

General Revenues (Bus Unit 9801)

- **Property tax**—Prior to 2015, the General Fund property taxes were lumped into one account in the General Revenues Business Unit. In 2015, the County changed the budget format to include the property taxes in the individual department budgets within the General Fund.
- **Sales tax**—The County anticipates a slight increase in sales tax revenue, which is directly related to minimal growth in both the national and local economy. The sales tax estimates are based upon an annual study and report prepared by the WCA (Wisconsin Counties Association). The 2017 budgeted revenue of \$6,175,000 is a \$334,000 (5.72%) increase over the 2017 Adopted Budget.
- **General State Shared Revenues**—The County received a preliminary notification from the State about the level of General State Shared Revenue in 2018. Therefore, the 2018 Budget for this revenue is estimated to be \$1,177,263, which is the same as the 2017 Adopted Budget.
- **Utility State Shared Revenues**—The County has received a preliminary notification from the State about any change in the level of Utility State Shared Revenue in 2018. Therefore, the 2018 budgeted revenue of \$906,328 is based on the estimates received. In 2017, the budget was \$911,353 which is a decrease of \$5,025 for the 2017 adopted budget.
- **Dividends on insurance policy**—Dividends are based upon prior year estimates received from WMMIC (Wisconsin Municipal Mutual Insurance Company). WMMIC's Board of Directors does not establish dividends until late in the year. Jefferson County was eligible for the Dividend for the first time in 2018. The estimated amount is \$20,000.
- **General Fund Balance**—The 2018 Budget utilizes \$2,312,076 of available General Fund Balance to fund departmental capital projects.

Contingency Fund (Bus Unit 9802)

- The 2018 Budget includes a Contingency Fund appropriation of \$687,585, which is a reserve approved to supplement appropriations for expenses as authorized by the Finance Committee or County Board. Per Finance Committee directive, this amount shall be reviewed annually as part of the budget process.

Per County Board Resolution 2011-97, an amount of \$265,000 was directed to be included in the 2013 Budget as a contingency to pay vested benefits related to employee retirements during the year based on 10% of the vested benefit amounts. Unexpended funds at the end of the year will lapse back into the General Fund and a new contingency for this purpose will be reestablished in the subsequent year's budget. This practice continues to be put in place each budget year. In 2018, this is also included, however with the increase in the amount of vested benefits and using approximately 10% the 2018 amount is at \$290,000.

General Revenue and Expenditures

Financial Summary

	2016 Actual	2017 Estimate	2017 Amended Budget	2018 Budget	Change from 2017 Amended Budget	
					\$	%
Revenues						
Taxes	6,245,011	5,827,902	5,841,031	6,175,000	333,969	5.72%
Intergovernmental Revenues	2,174,022	2,169,794	2,156,131	2,151,107	(5,024)	-0.23%
Miscellaneous Revenues	54,595	25,000	36,100	45,000	8,900	24.65%
Transfer Out	-	-	-	-	-	-
Other Financing Sources	-	-	-	290,000	290,000	-
Total Revenues	8,473,628	8,022,696	8,033,262	8,661,107	627,845	7.82%
Expenditures						
Personnal Expenses	(83,657)	-	-	-	-	-
Purchased Services	-	-	80,000	100,000	20,000	-
Other Expenses	295,088	833,286	1,415,407	1,509,289	93,882	6.63%
Total Expenditures	211,431	833,286	1,495,407	1,609,289	113,882	7.62%
Property Taxes	(7,367,457)	(7,409,580)	(7,409,580)	(7,583,522)	(173,942)	2.35%
Use of Fund Balance	894,740	(220,170)	(871,725)	(531,704)	340,021	

Summary Highlights:

In the 2018 budget, there was an increase to sales tax revenue of \$333,969. Exempt computer aid was not changed from last year, and shared utility revenue by approximately \$13,662.

Included in this budget is a transfer out to Department of Human Services Fund in the amount of \$531,704 for capital purchases.

GENERAL REVENUES & EXPENSES-2018 BUDGET

Account Number	Sub	Description	2016 Actual	2017 6-Month Actual	2017 Estimated	2017 Amended	2018 Admin	2018 Adopted
9801-GENERAL REVENUES								
REVENUES								
411100		GENERAL PROPERTY TAXES	(8,172,421)	(4,124,531)	(8,249,062)	(8,249,062)	(8,091,522)	-
411101		DELINQ PROP TAX ADJUST	161,485	-	-	-	-	-
412200		CO SALES TAX COLLECTED BY ST	6,068,648	2,913,951	5,827,902	5,841,031	6,175,000	-
412500		TIF DISTRICT DISSOLUTION	14,878	-	-	-	-	-
421057		STATE AID COMPUTER EXEMPTION	71,743	-	67,515	67,515	67,515	-
425001 001		GENERAL SHARED	1,177,264	-	1,177,264	1,177,263	1,177,264	-
425001 002		UTILITY SHARED	925,015	-	925,015	911,353	906,328	-
481001		INTEREST & DIVIDENDS	-	-	-	25,000	20,000	-
481002		DIVIDEND ON INSUR POLICY	31,904	-	-	-	-	-
486001		VENDING COMMISSION	-	-	-	500	-	-
486004		MISCELLANEOUS REVENUE	-	83	-	400	-	-
486010		REBATES	17,080	23,660	25,000	16,000	25,000	-
REVENUES TOTAL			295,596	(1,186,837)	(226,366)	(210,000)	279,585	-
EXPENDITURES								
521219		OTHER PROFESSIONAL SERV	-	18,673	50,000	80,000	100,000	-
		OPERATING EXPENDITURES	-	18,673	50,000	80,000	100,000	-
594808		CAP LAND	-	197,099	197,099	244,122	-	-
		CAPITAL OUTLAY EXPENDITURES	-	197,099	197,099	244,122	-	-
EXPENDITURES TOTAL			-	215,772	247,099	324,122	100,000	-
OTHER FINANCING SOURCES (USES)								
611104		OPERATING TRANSFER OUT	295,088	312,603	312,603	312,603	531,704	-
699900		FUND BALANCE APPLIED	-	-	-	-	(1,140,088)	-
699920		FUND BAL APPLIED-BENEFITS	-	-	(290,000)	(290,000)	(290,000)	-
699990		DESIGNATED CONTINUING ACCT	-	-	-	(2,533,655)	-	-
OTHER FINANCING SOURCES (USES) TOTAL			295,088	312,603	22,603	(2,511,052)	(898,384)	-
REVENUES			295,596	(1,186,837)	(226,366)	(210,000)	279,585	-
EXPENDITURES			-	215,772	247,099	324,122	100,000	-
OTHER FINANCING SOURCES (USE			295,088	312,603	22,603	(2,511,052)	(898,384)	-
TOTAL BUSINESS UNIT-9801-GENERAL REVENUES			(508)	1,715,212	496,068	(1,976,930)	(1,077,969)	-
9802-CONTINGENCY APPROPRIATION								
REVENUES								
411100		GENERAL PROPERTY TAXES	804,964	419,741	839,482	839,482	508,000	-
REVENUES TOTAL			804,964	419,741	839,482	839,482	508,000	-
EXPENDITURES								
599900		CONTINGENCY	-	-	121,370	521,482	500,000	-
599901		CONTINGENCY TRANS GEN FUND	-	-	-	(91,370)	-	-
599906		CONTINGENCY TRANS OTHER FUNI	-	-	-	(30,000)	-	-
599908		CONTINGENCY OTHER	-	-	-	8,000	187,585	-
599909		CONTINGENCY VESTED BENEFITS	-	-	-	290,000	290,000	-
		OPERATING EXPENDITURES	-	-	121,370	698,112	977,585	-
EXPENDITURES TOTAL			-	-	121,370	698,112	977,585	-
OTHER FINANCING SOURCES (USES)								
611102		TRANSFER FR CONTINGENT ACCT	-	30,000	-	30,000	-	-
OTHER FINANCING SOURCES (USES) TOTAL			-	30,000	-	30,000	-	-
REVENUES			804,964	419,741	839,482	839,482	508,000	-
EXPENDITURES			-	-	121,370	698,112	977,585	-
OTHER FINANCING SOURCES (USE			-	30,000	-	30,000	-	-
TOTAL BUSINESS UNIT-9802-CONTINGENCY APPROPRI			(804,964)	(389,741)	(718,112)	(111,370)	469,585	-
9803-OLD COUNTRYSIDE FACILITY								

Central Services

Financial Summary

	2016 Actual	2017 Estimate	2017 Amended Budget	2018 Budget	Change from 2017 Amended Budget	
					\$	%
Revenues						
Intergovernmental Charges	2,200	2,200	2,200	2,200	-	0.00%
Misc. Revenues	952	1,550	1,550	1,550	-	0.00%
Total Revenues	3,152	3,750	3,750	3,750	-	0.00%
Expenditures						
Personnel Expenses	371,752	407,008	407,008	418,943	11,935	2.93%
Purchased Services	17,562	22,857	22,857	12,100	(10,757)	-47.06%
Operating Costs	310,216	249,550	249,550	254,960	5,410	2.17%
Interdept. Charges	10,012	11,675	11,675	18,166	6,491	55.60%
Other Expenses	14,739	15,359	15,359	16,593	1,234	8.03%
Capital Items	437,104	319,000	319,000	289,000	(30,000)	-9.40%
Total Expenditures	1,161,385	1,025,449	1,025,449	1,009,762	(15,687)	-1.53%
Property Taxes	654,388	677,699	677,699	806,012	128,313	18.93%
Addition to (Use of) Fund Balance	(503,845)	(344,000)	(344,000)	(200,000)		

Summary Highlights:

The 2018 budget provides \$806,012 in tax levy, which is a \$128,313 increase in tax levy from the 2017 amended budget. The primary reason in the increase is a decreased reliance on fund balance from 2017 to 2018.

Summary of Capital Items:

Replace heating coils AHU 1 & 3 Courthouse	\$ 45,000
Bathroom/Painting – Courthouse	50,000
Boardroom technology/updates	60,000
Parking lot drainage	50,000
Task Force ceiling	8,000
Replace Rooftop Unit #5 S.O.	8,000
Re-roof C Section Courthouse	28,000
Courtroom Branch 2 – remodel	<u>40,000</u>
Total Capital	<u>\$289,000</u>

Child Support

Financial Summary

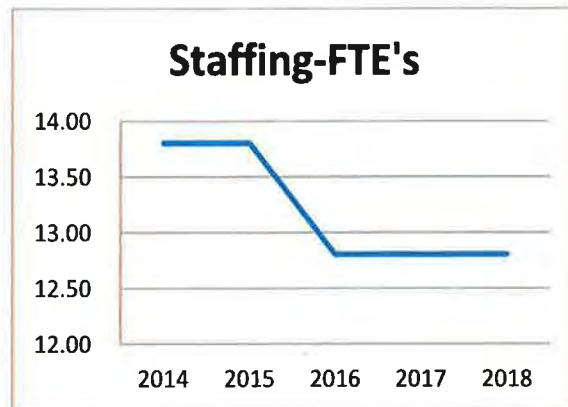
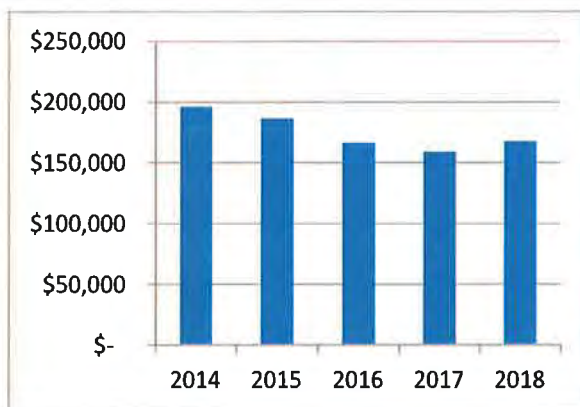
	2016 Actual	2017 Estimate	2017 Amended Budget	2018 Budget	Change from 2017 Amended Budget	
					\$	%
Revenues						
Intergovernmental Revenues	1,020,559	1,015,955	1,030,177	1,035,716	5,539	0.54%
Fines, Forfeitures & Penalties	5,075	200	1,500	500	(1,000)	-66.67%
Public Charges	5,810	10,160	15,140	8,240	(6,900)	-45.57%
Total Revenues	1,031,444	1,026,315	1,046,817	1,044,456	(2,361)	-0.23%
Expenditures						
Personnel Expenses	964,407	979,694	998,882	1,026,797	27,915	2.79%
Purchased Services	76,835	78,587	79,669	79,231	(438)	-0.55%
Operating Costs	64,930	75,066	79,343	66,400	(12,943)	-16.31%
Interdept. Charges	40,894	44,240	44,240	36,308	(7,932)	-17.93%
Other Expenses	3,468	3,630	3,630	3,109	(521)	-14.35%
Capital Items	-	-	-	-	-	-
Total Expenditures	1,150,534	1,181,217	1,205,764	1,211,845	6,081	0.50%
Property Taxes	166,519	158,947	158,947	167,389	8,442	5.31%
Addition to (Use of) Fund Balance	47,429	4,045	-	-		

Summary Highlights:

The 2018 budget provides \$167,389 in tax levy, which is a \$8,442 increase in levy from the 2017 adopted budget. The department will eliminate two full time Legal Assistant positions and create two full time Enforcement Specialist positions.

Summary of Capital Items:

None



CHILD SUPPORT-2018 BUDGET

Account Number	Sub	Description	2016 Actual	2017 6-Month Actual	2017 Estimated	2017 Amended	2018 Admin	2018 Adopted
2301-CHILD SUPPORT 4D								
REVENUES								
411100		GENERAL PROPERTY TAXES	166,519	79,473	158,947	158,947	167,389	-
421001		STATE AID	111,100	54,752	109,504	120,055	107,827	-
421010		M S L INCENTIVES	16,650	9,309	19,000	18,000	19,000	-
421011		STATE AID CS + LAB	(2,388)	-	-	-	-	-
421012		STATE AID CS + ALL OTHERS	781,609	211,976	759,790	798,972	810,327	-
421012 66		ST AID WAGES ALLOCATE	(99,152)	(29,551)	(101,000)	(95,180)	(112,488)	-
421013 66		OTHER DEPT WAGE RETENTION	33,075	9,850	38,000	31,410	37,121	-
421050		CS PERFORMANCE BASED INC	168,542	-	182,240	162,500	164,729	-
421096		STATE AID MEDICAL SUPPORT	11,124	8,421	8,421	9,975	9,200	-
442004		EXTRADITION REIMBURSEMENT	5,075	80	200	1,500	500	-
451011		CS PROG FEE REDUCE 66%	(7,570)	(1,472)	(8,580)	-	(6,930)	-
451013		NIVD ACTIVITIES REDUCTION	2,032	1,955	4,400	-	3,400	-
451014		CS PROGRAM FEES	9,977	7,098	13,000	13,800	10,500	-
455003		NON-IVD SERVICE FEES	1,335	695	1,340	1,340	1,270	-
455021		GENETIC TEST FEE	36	-	-	-	-	-
REVENUES TOTAL			1,197,964	352,586	1,185,262	1,221,319	1,211,845	-
EXPENDITURES								
511110		SALARY-PERMANENT REGULAR	186,391	99,174	230,132	230,132	239,146	-
511210		WAGES-REGULAR	368,811	189,546	451,264	455,264	480,191	-
511220		WAGES-OVERTIME	5,051	1,226	3,800	6,781	4,971	-
511240		WAGES-TEMPORARY	6,044	2,868	2,868	6,344	-	-
511310		WAGES-SICK LEAVE	27,436	16,005	-	-	-	-
511320		WAGES-VACATION PAY	43,365	16,813	-	-	-	-
511330		WAGES-LONGEVITY PAY	1,991	-	2,163	2,163	2,159	-
511340		WAGES-HOLIDAY PAY	25,477	8,973	-	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	2,577	958	-	-	-	-
511380		WAGES-BEREAVEMENT	1,258	355	-	-	-	-
			668,401	335,918	690,227	700,684	726,467	-
512141		SOCIAL SECURITY	48,396	24,410	48,820	51,283	54,074	-
512142		RETIREMENT (EMPLOYER)	43,701	22,648	45,296	46,301	48,215	-
512144		HEALTH INSURANCE	185,844	89,293	178,586	185,582	183,585	-
512145		LIFE INSURANCE	254	135	270	236	289	-
512146		WORKERS COMPENSATION	4,630	1,155	2,310	-	-	-
512150		FSA CONTRIBUTION	2,750	2,575	2,575	2,700	2,575	-
512173		DENTAL INSURANCE	10,433	5,805	11,610	12,096	11,592	-
			296,008	146,021	289,467	298,198	300,330	-
TOTAL SALARIES AND FRINGES			964,409	481,939	979,694	998,882	1,026,797	-
521255		PAPER SERVICE	6,641	3,743	7,000	7,000	7,350	-
521256		GENETIC TESTS	6,504	2,640	7,200	7,200	7,500	-
521296		COMPUTER SUPPORT	800	1,407	1,407	1,389	1,301	-
529160		INTERPRETER FEE	2,410	753	2,500	3,600	2,600	-
529299		PURCHASE CARE & SERVICES	60,480	30,240	60,480	60,480	60,480	-
531003		NOTARY PUBLIC RELATED	40	160	240	200	180	-
531246		FPLS FEES	2,660	669	2,770	2,770	2,800	-
531301		OFFICE EQUIPMENT	1,542	319	330	500	4,405	-
531303		COMPUTER EQUIPMT & SOFTWARE	7,590	2,063	12,263	4,040	-	-
531311		POSTAGE & BOX RENT	16,666	7,624	16,000	17,600	17,200	-
531311 048		POSTAGE - NIVD	472	172	325	745	450	-
531312		OFFICE SUPPLIES	13,864	5,312	14,000	18,500	14,000	-
531313		PRINTING & DUPLICATING	3,657	429	2,503	4,000	3,903	-
531314		SMALL ITEMS OF EQUIPMENT	1,457	980	2,300	2,300	2,000	-
531321		PUBLICATION OF LEGAL NOTICE	685	486	1,150	1,300	1,200	-
531323		SUBSCRIPTIONS-TAX & LAW	3,550	1,688	2,800	3,270	1,680	-
531324		MEMBERSHIP DUES	1,801	1,638	1,758	1,955	1,958	-
531326		ADVERTISING	624	80	80	200	-	-
531348		EDUCATIONAL SUPPLIES	190	582	1,300	1,300	1,300	-
532325		REGISTRATION	1,489	2,115	2,115	3,270	1,580	-
532332		MILEAGE	611	439	975	1,060	1,030	-
532334		COMMERCIAL TRAVEL	1,567	1,168	1,168	1,500	-	-
532335		MEALS	784	232	900	1,014	714	-
532336		LODGING	2,721	437	3,404	3,411	1,965	-
532339		OTHER TRAVEL & TOLLS	341	148	350	275	700	-
532340		CONTRACTED EXTRADITIONS	319	1,991	6,000	7,000	7,000	-
532325		TELEPHONE & FAX	752	376	785	785	785	-
535242		MAINTAIN MACHINERY & EQUIP	1,548	645	1,550	2,348	1,550	-

UW Extension

Financial Summary

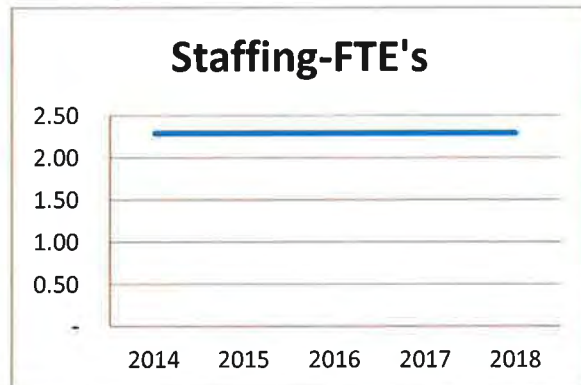
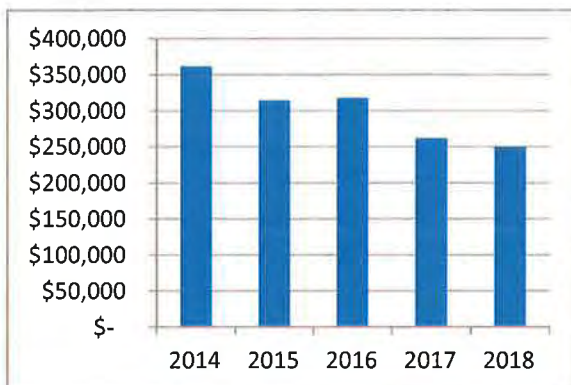
	2016 Actual	2017 Estimate	2017 Amended Budget	2018 Budget	Change from 2017 Amended Budget	
					\$	%
Revenues						
Public Charges	28,588	25,500	21,690	23,705	2,015	9.29%
Intergovernmental Charges	1,304	2,707	2,608	2,608	-	0.00%
Misc. Revenues	-	265	-	-	-	-
Other Financing Sources	-	1,680	-	22,611	22,611	-
Total Revenues	29,892	30,152	24,298	48,924	24,626	101.35%
Expenditures						
Personnel Expenses	111,019	118,609	115,056	139,046	23,990	20.85%
Purchased Services	133,208	30,370	136,129	77,195	(58,934)	-43.29%
Operating Costs	38,510	34,989	37,367	36,153	(1,214)	-3.25%
Interdept. Charges	17,915	18,118	18,118	20,820	2,702	14.91%
Other Expenses	411	2,171	22,856	24,810	1,954	8.55%
Capital Items	-	10,000	10,000	-	(10,000)	-100.00%
Total Expenditures	301,063	214,257	339,526	298,024	(41,502)	-12.22%
Property Taxes	317,552	261,874	261,874	249,100	(12,774)	-4.88%
Addition to (Use of) Fund Balance	46,381	77,769	(53,354)	-		

Summary Highlights:

The 2018 budget provides \$249,100 in tax levy, which is a \$12,774 decrease in levy from the 2017 amended budget.

Summary of Capital Items:

None



UW EXTENSION-2018 BUDGET

Account Number	Sub	Description	2016 Actual	2017 6-Month Actual	2017 Estimated	2017 Amended	2018 Admin	2018 Adopted
6801-UNIVERSITY EXTENSION								
REVENUES								
411100		GENERAL PROPERTY TAXES	317,552	130,937	261,874	261,874	249,100	-
451002		PRIVATE PARTY PHOTOCOPY	9	-	-	-	-	-
451100		MISC. BILLED	4,290	1,726	3,000	3,000	3,000	-
457020		PUBLICATION SALES	199	89	150	150	150	-
457027		4-H ANNUAL FEES	15,050	5,795	15,000	16,000	12,500	-
471120		STATE BILLED-MISC	1,304	99	99	-	-	-
471130		STATE BILLED-POSTAGE	-	-	2,608	2,608	2,608	-
485200		DONATIONS RESTRICTED	-	265	265	-	-	-
REVENUES TOTAL			338,404	138,911	282,996	283,632	267,358	-
EXPENDITURES								
511210		WAGES-REGULAR	59,630	34,228	76,390	76,390	81,285	-
511220		WAGES-OVERTIME	1,647	21	600	-	-	-
511240		WAGES-TEMPORARY	7,653	2,474	6,589	6,589	6,589	-
511310		WAGES-SICK LEAVE	1,504	1,010	1,010	-	-	-
511320		WAGES-VACATION PAY	4,547	625	625	-	-	-
511330		WAGES-LONGEVITY PAY	259	-	274	274	289	-
511340		WAGES-HOLIDAY PAY	2,846	1,118	1,118	-	-	-
511350		WAGES-MISCELLANEOUS(COMP)	1,209	908	1,200	-	-	-
		SALARIES TOTAL	79,295	40,384	87,806	83,253	88,163	-
512141		SOCIAL SECURITY	5,902	2,969	6,307	6,307	6,655	-
512142		RETIREMENT (EMPLOYER)	4,696	2,578	5,213	5,213	5,465	-
512144		HEALTH INSURANCE	19,819	8,970	17,940	17,940	36,415	-
512145		LIFE INSURANCE	11	7	13	13	18	-
512147		EDUCATION & TRAINING	-	-	-	1,000	1,000	-
512150		FSA CONTRIBUTION	250	250	250	250	250	-
512173		DENTAL INSURANCE	1,047	540	1,080	1,080	1,080	-
		FRINGE TOTAL	31,725	15,314	30,803	31,803	50,883	-
		TOTAL SALARIES AND FRINGES	111,020	55,698	118,609	115,056	139,046	-
521258		COMPUTER MAINTENANCE	835	-	835	835	835	-
529299		PURCHASE CARE & SERVICES	132,373	-	29,535	135,294	76,360	-
531298		UNITED PARCEL SERVICE UPS	44	29	60	100	100	-
531303		COMPUTER EQUIPMT & SOFTWARE	2,734	867	7,980	7,980	5,000	-
531311		POSTAGE & BOX RENT	2,934	-	2,608	2,608	2,608	-
531312		OFFICE SUPPLIES	2,495	963	2,000	2,000	2,000	-
531313		PRINTING & DUPLICATING	1,031	-	-	-	-	-
531314		SMALL ITEMS OF EQUIPMENT	774	195	250	250	250	-
531322		SUBSCRIPTIONS	449	30	100	100	100	-
531324		MEMBERSHIP DUES	240	200	500	1,000	1,000	-
531326		ADVERTISING	331	646	646	200	900	-
531348		EDUCATIONAL SUPPLIES	1,932	1,201	2,500	3,000	2,000	-
532325		REGISTRATION	620	438	1,000	1,400	1,000	-
532332		MILEAGE	5,839	1,420	3,500	6,975	5,475	-
532335		MEALS	201	65	200	500	500	-
532336		LODGING	336	181	500	1,200	1,000	-
532339		OTHER TRAVEL & TOLLS	508	8	25	25	25	-
533225		TELEPHONE & FAX	1,492	760	1,500	1,500	1,500	-
533236		WIRELESS INTERNET	1,256	192	384	2,000	-	-
535242		MAINTAIN MACHINERY & EQUIP	1,638	791	2,144	2,000	2,415	-
536535		ACTIVITY CENTER RENTAL	4,000	4,000	4,000	4,000	4,000	-
571004		IP TELEPHONY ALLOCATION	1,340	549	1,097	1,097	1,411	-
571005		DUPLICATING ALLOCATION	27	-	-	-	51	-
571009		MIS PC GROUP ALLOCATION	14,947	7,391	14,781	14,781	17,463	-
571010		MIS SYSTEMS GRP ALLOC(ISIS)	1,601	1,120	2,240	2,240	1,895	-
591519		OTHER INSURANCE	411	176	491	491	424	-
594950		OPERATING RESERVE	-	-	1,680	1,680	1,680	-
		OPERATING EXPENDITURES	180,388	21,222	80,556	193,256	129,992	-
594819		CAP OTHER EQUIPMENT	-	-	10,000	10,000	-	-
		CAPITAL OUTLAY EXPENDITURES	-	-	10,000	10,000	-	-
EXPENDITURES TOTAL			291,408	76,920	209,165	318,312	269,038	-
OTHER FINANCING SOURCES (USES)								
699700		RESV APPLIED OPERATING	-	-	(1,680)	-	(1,680)	-

Revenue-Description of the Top Sources

Governmental Funds

A description of the top revenues sources are as follows:

Taxes include general property taxes, interest and penalties on delinquent taxes, and other small tax related revenues. Revenue from general property taxes is computed on departmental operating requirements. Interest and penalties on delinquent taxes are set at 12%, which is in the requirements of the statutes. For 2018, the revenue from taxes is at \$24,318,903. This is an increase of \$410,554 from the adopted 2017 budget. The majority of the increase is due to net new construction which gave the County the ability to increase the levy limit by approximately \$294,000. The Treasurer's office has an estimated increase of \$15,000 in property tax interest, this was mainly due to past revenue collections being consistently higher than projected. Other than the general property tax revenue, the remainder of revenues are calculated based on an analysis of prior years, events such as the economy and the ability to collect on delinquent taxes.

Intergovernmental Revenues are revenues from other governmental entities in the form of operating grants, entitlements, or shared revenues. For 2018, the revenue from intergovernmental revenue activities is estimated at \$12,912,011. Intergovernmental revenues decreased by \$434,059. The majority of the decrease is in funding received by the Human Services department. Intergovernmental revenues in Human Services decreased by \$174,319 which is a decrease of federal and state funding for programs. Shared revenues are provided by the state prior to completion of the budget, the remaining revenue is based on a combination of prior years and anticipated funding through grants.

Public Charges for Services are fees received for services rendered to private persons and/or organizations. Public charges for 2018 are estimated to be at approximately \$8,111,016, which is an decrease of \$83,508 from the 2017 adopted budget. Human Services decreased their charges for services by \$241,512. This is mostly due to allocating staff to programs funded by state and federal grants as well as having some history in new programs such as Children's Long Term Services to base better estimates on. General fund charges increased \$152,808, mostly as a result of increases in the Clerk of Courts office for indigent counsel. Estimates for public charges are mainly based on prior years and any other information that is available at the time of budgeting.

Sales Tax is an additional 0.5% that was enacted on sales within the County. Estimates annually are looked at by different sources including the UW Extension Local Government Center and/or the Wisconsin Counties Association (WCA). This year the WCA gave 3 projections and the County chose the most conservative which resulted in an increase of almost \$334,000 from the 2017 budget.

Miscellaneous Revenues budget for 2018 was \$1,933,489, which was an increase of \$415,840, the primary reason for this increase was due to \$264,235 budgeted in the Parks Department for donations expected to be received for construction of a bike trail. There was also an increase of miscellaneous revenues in the Treasurer Department budget of \$66,000 which is due to an increase in estimated interest and dividends on investments.

Enterprise Fund-Highway Department

A description of the top revenues sources are as follows:

Property Taxes include just general property taxes. Revenue from general property taxes are computed on the department's operating requirements. For 2018, the revenue from taxes is at \$5,694,303. This is an increase of \$207 from the 2017 adopted budget.

Intergovernmental Charges are charges for services rendered to other governmental entities. The Highway department provides services to the State of Wisconsin under an agreement signed annually; therefore part of the budget contains revenues based on what services are needed to be performed for the State. Most of the remainder of budgeted revenues is for services provided by local municipalities. For 2018, the revenue from intergovernmental charges is estimated at \$3,269,701, which is an increase of \$201,416 from the 2017 adopted budget.

Intergovernmental Revenues are revenues from other governmental entities in the form of operating grants, entitlements, or shared revenues. The majority of revenue that the Highway Department receives comes through General Transportation Aids (GTA) and the rest are through grants for road construction. During the budget process, the state provides estimates and prior to adoption of the budget will provide the actual amount to be received. In 2018, the budgeted amount for intergovernmental revenues is at \$2,089,751, which is an increase of \$260,542 from the 2017 adopted budget.

Governmental Funds

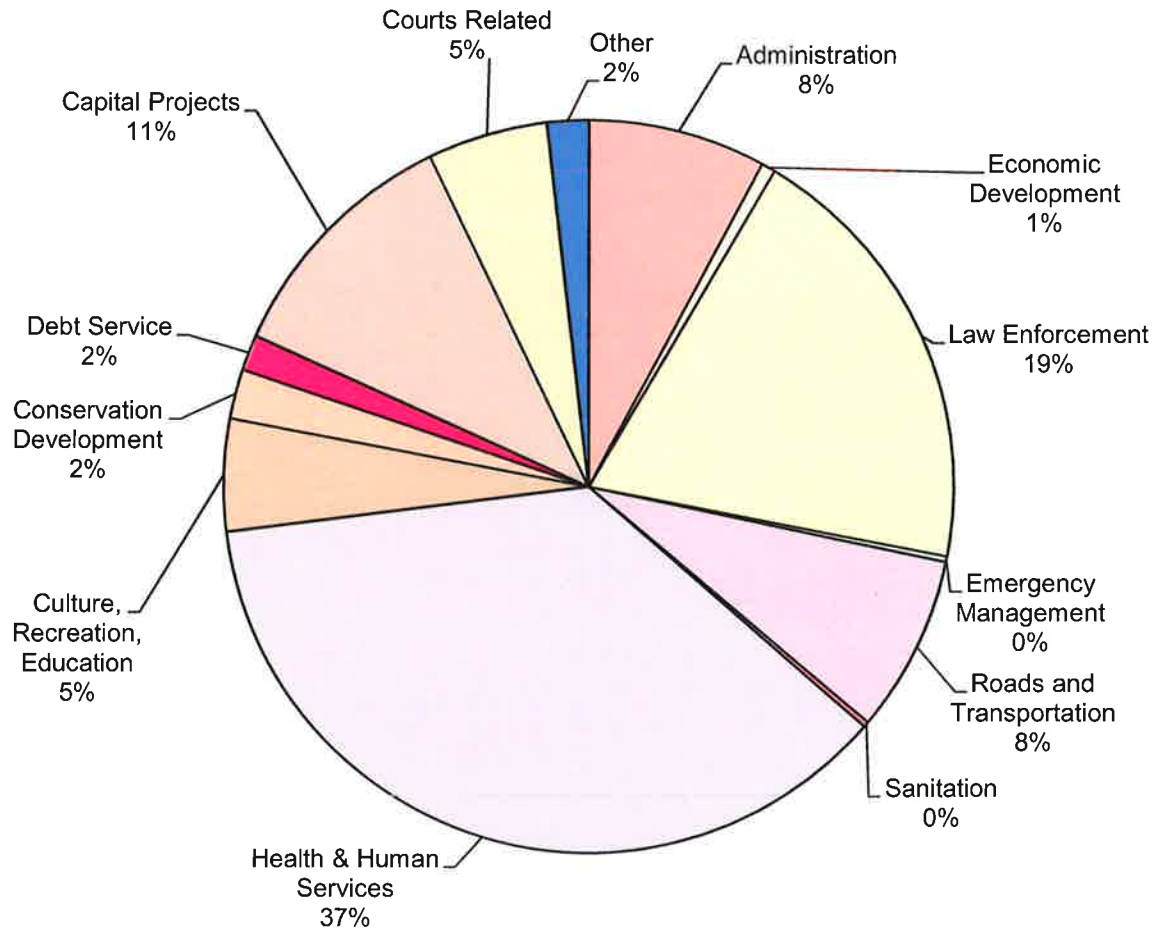
Fiscal Year	Taxes	Sales Tax	Inter-Governmental	Licenses & Permits	Fines & Forfeitures	Public Charges for Services	Inter-Governmental Charges for Services	Misc.	Total
2009	17,143,631	4,786,208	14,960,461	220,054	544,138	8,831,025	590,222	1,569,189	48,644,928
2010	18,677,503	4,911,356	19,195,509	185,968	438,182	6,294,531	642,951	1,286,966	51,632,966
2011	22,305,233	4,993,804	16,628,306	182,439	450,299	7,061,871	676,122	1,586,726	53,884,800
2012	22,167,257	5,028,614	12,752,124	178,358	432,431	7,203,332	1,645,080	1,520,794	50,927,990
2013	22,286,767	5,185,167	14,073,659	174,289	388,273	7,058,035	1,909,208	1,293,644	52,369,042
2014	22,093,055	5,597,515	12,561,489	197,419	435,975	7,046,455	3,318,840	1,249,338	52,500,086
2015	23,497,697	5,541,031	12,991,083	166,970	399,700	6,907,161	3,587,218	1,471,369	54,562,229
2016	23,902,075	6,068,648	12,728,182	258,508	451,301	7,092,343	2,144,280	1,494,413	54,139,750
2017	23,908,349	5,841,031	13,346,070	221,572	413,100	8,194,524	3,710,047	1,517,649	57,152,342
2018	24,318,903	6,175,000	12,912,011	246,104	425,800	8,111,016	4,101,730	1,933,489	58,224,053

Enterprise Fund

Fiscal Year	Taxes	Inter-Governmental	Licenses & Permits	Public Charges for Services	Inter-Governmental Charges for Services	Misc.	Total
2009	4,115,486	1,704,856	14,630	4,741	3,525,452	17,065	9,382,230
2010	4,017,693	1,986,453	15,700	15,760	4,063,319	36,806	10,135,731
2011	5,350,198	1,729,569	15,885	8,855	3,528,414	54,402	10,687,323
2012	6,171,980	1,682,059	8,805	6,326	3,183,170	169,839	11,222,179
2013	5,845,949	1,753,405	7,460	12,426	3,427,149	130,357	11,176,746
2014	5,949,105	1,583,597	11,855	9,470	2,934,263	286,319	10,774,609
2015	5,743,609	1,770,817	7,425	6,200	2,896,238	107,339	10,531,628
2016	5,808,537	1,833,838	7,725	10,200	3,228,299	100,918	10,989,517
2017	5,694,096	1,829,209	7,750	6,200	3,068,285	87,135	10,692,675
2018	5,694,303	2,089,751	12,155	9,000	3,269,701	51,973	11,126,883

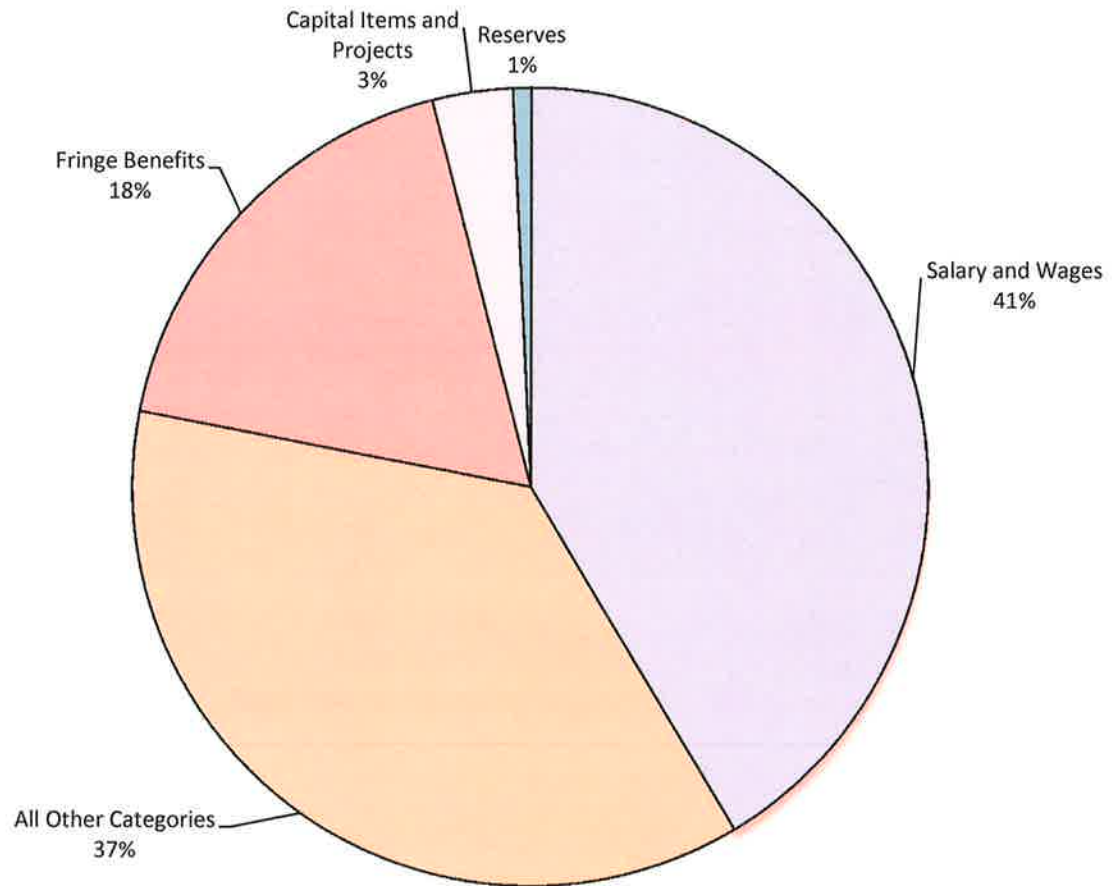
Note: All revenues are based on actual from 2009-2016. The 2017 and 2018 are the adopted budget revenues.

Major Expenditures by Function-All Funds



Administration	\$	5,694,448
Economic Development		452,479
Law Enforcement		14,152,501
Emergency Management		185,518
Roads and Transportation		5,640,189
Sanitation		183,076
Health & Human Services		26,516,174
Culture, Recreation, Education		3,585,024
Conservation Development		1,585,722
Debt Service		1,134,018
Capital Projects		8,019,304
Courts Related		3,854,060
Other		1,346,748
Total	\$	72,349,261

Expenditure by Account Category



Salary and Wages	\$	29,754,774
All Other Categories		26,806,931
Fringe Benefits		12,896,829
Capital Items and Projects		2,349,304
Reserves		541,423
Total	\$	72,349,261

Note: The Highway Department Capital Items and Projects are spread among Salaries, Fringes and Materials and not included in Capital.

A draft of the 2017 Jefferson County Strategic Plan Report can be found on our website:

http://www.jeffersoncountywi.gov/Government/docs/Strategic_Plan.pdf

Jefferson County Strategic Action Plan

GOAL 1	Promote a culture of growth and services by continuing our positive fiscal history			
	Task <i>What specific steps/action items need to be done?</i>	Person Responsible <i>Who is going to do each task?</i>	Timeframe <i>When will each task be done?</i>	Measurement <i>How will the action steps be measured?</i>
Strategy 1.1	Educate Department Heads/County Staff about the County's overall budget <ul style="list-style-type: none"> a. Host a separate budget presentation specifically for Department Heads b. Invite Board Chairman and Finance chairman to meet with Department heads c. Consider town hall budget education meeting for all county employees 	County Administrator	Commence first qtr of 2018	Sign in sheeting. Evaluated criteria
Strategy 1.2	Educate key stakeholders/public about aspects of the budget, fiscal health of the County and other aspects of the strategic plan <ul style="list-style-type: none"> a. Board to host listening sessions b. Promote events with news coverage 	County Administrator, Board Chair and Council of Govt	Commence first qtr of 2018	Number of people in attendance, feedback from the public and other governmental bodies and overall public awareness. (need to determine methods and frequency of public meetings)
Strategy 1.3	Identify services and programs involved with fiscal aspects <ul style="list-style-type: none"> a. Look at cost and revenue of each b. Review their status: keep or discontinue c. Apply priority-based budgeting to each d. Review current revenue streams for each e. Identify mandated and non-mandated programs 	Department Heads and turn into County Administrator or other working group and Finance Director	Commence Second qtr of 2018	There will be 100% participation by all departments

Jefferson County Strategic Action Plan

Strategy 1.4	Explore opportunities to consolidate and/or collaborate these programs a. Develop a working group for just this purpose b. Understand the skill sets needed for each department c. Maintain continuous quality improvement programs (LEAN)	Department Heads, County Administrator or other working group	Commence Second qtr of 2018	Participate in LEAN training and implement a plan. Overall goal measurement Cost savings and more efficient operations. Mark progress from current operations and compare to improvements.
Strategy 1.5	Identify opportunities for collaboration with non-profits, profits, and other governmental agencies	Department Heads and turn into Group I/ County Administrator or other working group	Second qtr of 2018	Each department will provide a document with feedback on how their department can provide services through external entities
Strategy 1.6	Develop methods for employee education through professional development, leadership training and recruitment	HR/ County Administrator or other working group	Second qtr of 2018 On County Board agenda for June, 2018	A list will be available of topics all employees should be educated on with tracking attendance
Strategy 1.7	Review county board size and structure for potential consolidation and streamlining	County Board Chair		Measured savings or efficiencies in County Board operations
Strategy 1.8	Schedule committee meetings for alignment in order to save time and money	County Board Chair and Administration and Rules person to perform this task and develop process to engage legislators	First qtr of 2018	Report to County Board Chair or Admin and Rules committee
Strategy 1.9	Monitor state and federal legislative changes as they are in process, not after made into law	Working group as defined above	Quarterly	Ability to proactively act on changes that benefit Jefferson County

Jefferson County Strategic Action Plan

Strategy 1.10	Develop a better process for engaging state and federal elected officials	Working group as defined above	Second qtr 2018	Group is actively working with state officials
Strategy 1.11	Explore options for regional planning opportunities	Working group as defined above	Second qtr 2018	Have joined key organizations and actively engaged in dialogues w regional planning officials

Jefferson County Strategic Action Plan

GOAL 2	Create an economic environment resulting in strong income levels and above state average educational goals which will attract and retain residents			
	Task <i>What specific steps/action items need to be done?</i>	Person Responsible <i>Who is going to do each task?</i>	Timeframe <i>When will each task be done?</i>	Measurement <i>How will the action steps be measured?</i>
Strategy 2.1	Review current salary requirements a. Compare in-house and out of house salary data b. Understand local supply and demand for workers	HR/County Administrator JCEDC	Second qtr of 2018 Second qtr of 2018	Salary adjustment incorporated into 2019 budget
Strategy 2.2	Support the strategic plans for the JCEDC and GHDP			
Strategy 2.3	Inventory all resources within the county regarding economic resources a. Loan funds b. Chambers of Commerce c. Tourism groups d. Farm and agriculture organizations	JCEDC	Second qtr 2018	To be determined by JCEDC
Strategy 2.4	Inventory existing sites available for industrial purpose	JCEDC	Second qtr 2018	To be determined by JCEDC
Strategy 2.5	Record these sites into searchable database connected to JCEDC website	JCEDC	Second qtr 2018	To be determined by JCEDC
Strategy 2.6	Review barriers to economic development		5 – 10 years	
Strategy 2.7	Establish work group with the following goals: a. Get all local governmental agencies (towns, villages, cities) together b. Streamline local zoning language c. Streamline permit processing	JCEDC	Second qtr 2018	
Strategy 2.8	Develop locally controlled incentives that are tied to all local wages	JCEDC	5 – 10 years	

Jefferson County Strategic Action Plan

Strategy 2.9	Develop a consistent revenue stream to support economic competitiveness	Count Board		By adoption of policies that allow these things to happen, Awarded grant funding, reallocation of funds
Strategy 2.10	Collaborate with neighboring workforce development boards to attract worker, including training on needed skills	JCEDC	Ongoing	Provide report to County and effect of actions adjust as necessary

Jefferson County Strategic Action Plan

GOAL 3	Foster an educational atmosphere that benefits both our youngest and oldest residents			
	Task <i>What specific steps/action items need to be done?</i>	Person Responsible <i>Who is going to do each task?</i>	Timeframe <i>When will each task be done?</i>	Measurement <i>How will the action steps be measured?</i>
Strategy 3.1	Assess what is currently being done and what has historically been done	Human Services Director, Health Director & Economic Development Director	December 31, 2017 TBD	Report completed
Strategy 3.2	Build upon the present ideas a. Provide parenting skills and health education b. Partner with schools for workforce development c. Continue to foster relationships with all levels of educational institutions	Human Services Director	TBD by Human Services Director	Report submitted or program established
Strategy 3.3	Explore an "Every Child Thrives" Program based on research done by the Every Child Thrives Initiative that was developed by the Greater Watertown Community Health Foundation	Human Services Director, Health Director & Economic Development Director	December 31, 2017	

Jefferson County Strategic Action Plan

GOAL 4	Establish a cohesive efficient and cost effective program for protective and public services throughout the county			
Strategy 4.1	Identify shared services not offered by the county	County Administrator, Corporation Counsel, County Board Chair and other political leaders	March 16, 2018 and continuing	Report created summarizing results
Strategy 4.2	Identify shared services by individual departments	County Administrator, Department Heads	1 st Quarter 2018	
Strategy 4.3	Contract with outside facilitator (non-county employee) to implement similar program or Public Policy Forum	County Administrator, Corporation Counsel, County Board Chair and other political leaders	April 13, 2018 and continuing	Facilitator hired

**GOAL
5**

Initiate an ongoing marketing plan to inform and attract a qualified workforce, tourists and new business

	Task <i>What specific steps/action items need to be done?</i>	Person Responsible <i>Who is going to do each task?</i>	Timeframe <i>When will each task be done?</i>	Measurement <i>How will the action steps be measured?</i>
Strategy 5.1	Identify our target demographic with help from the JCEDC, local chambers and workforce boards to help determine what is attractive to workers, residents, visitors and commuters. Also consider interests of Millennials, Gen Xers and Baby Boomers	Outside partner/Local Community Orgs (JCEDC, EDC, CDA) Mktg Analytics. Mktg Strategist or New hire?	April 2018	Identify what funding sources are available for Work Force and general promotion of Jefferson County.
Strategy 5.2	Market the JCEDC to better attract: <ul style="list-style-type: none"> • Businesses • New workers • Residents • Tourists 		Based on Strategy 5.1	Based on Strategy 5.1
Strategy 5.3	Determine Phase II of the JEM program which will help to discover funding possibilities and maximize state dollars		April 2018	
Strategy 5.4	Identify and understand existing amenities and resources within the county		April 2018	
Strategy 5.5	Inventory and catalogue existing amenities and resources <ul style="list-style-type: none"> • Parks and recreation opportunities • Businesses • Heritage 			

Jefferson County Strategic Action Plan

Strategy 5.6	Inventory current housing stock and determine what type of additional housing is needed a. Work with housing developers and real estate professionals in developing plan ideas b. Develop a long-term plan for housing			
Strategy 5.7	Identify existing amenities and resources in neighboring counties to help determine what is available in other small communities and what incentives exist to keep workers in their county			
Strategy 5.8	Catalogue what individual communities within the county are doing			
Strategy 5.9	Connect the individual communities with the overall county plan			
Strategy 5.10	Consider a Jefferson County Tourism Bureau			
Strategy 5.11	Work with technical colleges and high schools to develop workforce and skill development programs			
Strategy 5.12	Collaborate with technical colleges in the recruiting process	Outside partner – Mktg Analytics. Mktg Strategy or New hire?	6 months -1 year	
Strategy 5.13	Collaborate with county high schools about high tech skill programs			
Strategy 5.14	Engage all governmental agencies and local chambers of commerce in workforce development			

Jefferson County Strategic Action Plan

Strategy 5.15	Develop and execute a comprehensive Economic Development plan <ul style="list-style-type: none">a. Work with JCEDC and GHCPb. Develop a consistent brand county-widec. Reach out to the business communityd. Look at farm and agriculture opportunities			
Strategy 5.16	Work with the JCEDC and GHDP to develop and execute comprehensive Marketing Plan that creates a County-wide brand	JCEDC/GHDP	1 Year - 3 Year	Plan completed with consistent brand touching multiple spectrums

Jefferson County Strategic Action Plan

GOAL 6

Develop a system where smart growth and natural resources complement each other

	Task <i>What specific steps/action items need to be done?</i>	Person Responsible <i>Who is going to do each task?</i>	Timeframe <i>When will each task be done?</i>	Measurement <i>How will the action steps be measured?</i>
Strategy 6.1	Identify ALL current plans (land use, smart growth, comprehensive, etc.)	Planning and Zoning Department, JCEDC & Municipalities	6 months	
Strategy 6.2	Develop a master plan incorporating all county plans			
Strategy 6.3	Educate municipalities regarding county zoning	Planning and Zoning Department	2018	
Strategy 6.4	Consider options for sustainable efforts <ul style="list-style-type: none"> • Energy plan • Trash and refuse collection • Park and recreation • All forms of transportation • Manufacturing • Agriculture 			
Strategy 6.5	Educate public and private sectors on implementation of sustainable efforts	Planning and Zoning Department, JCEDC and Municipalities	1 year	
Strategy 6.6	Create talking points to communicate with all governmental entities			

Jefferson County Strategic Action Plan

Strategy 6.7	Formulate a plan to sustain the Glacial Heritage Area vision to include the following: <ul style="list-style-type: none"> • Funding, • Bike trails, • Outdoor recreation • Clean water • Agricultural land-use • Brewing history • Historical sites 		2018-2019	
Strategy 6.8	Create key talking points and define how to communicate with municipalities, towns and cities following state process	Planning and Zoning Department, JCEDC & Municipalities	1 year	

Jefferson County Strategic Action Plan

GOAL 7	Institute a transportation plan of conventional and non-conventional means to connect resources and residents			
	Task <i>What specific steps/action items need to be done?</i>	Person Responsible <i>Who is going to do each task?</i>	Timeframe <i>When will each task be done?</i>	Measurement <i>How will the action steps be measured?</i>
Strategy 7.1	Form a Transportation Plan Steering Committee comprised of: <ul style="list-style-type: none"> • Administrator • Highway Department • Infrastructure Chair • Highway Chair and committee • HS representatives • Economic development representatives 	County Administrator and Board Chair	January 2018	Committee Formed
Strategy 7.2	Complete a review of regional, local, municipal, state and county plans as well as existing services related to transportation such as: <ul style="list-style-type: none"> • Highway Department 5 Year Capital Improvement Plan • Veteran Services Van Program • County Bike and Pedestrian Plan 	Transportation Plan Steering Committee	March 2018	Report completed and presented to County Administrator and Board Chair
Strategy 7.3	Define and contact experts (internal and external) for information	Transportation Plan Steering Committee	June 2018	
Strategy 7.4	Define availability and access to all forms of external transportation	Transportation Plan Steering Committee	June 2018	
Strategy 7.5	Collect data for accessibility to all forms of external transportation	Transportation Plan Steering Committee	June 2018	
Strategy 7.6	Determine new technologies related to transportation	Transportation Plan Steering Committee	June 2018	
Strategy 7.7	Consult budget/financial director as needed	Transportation Plan Steering Committee	June 2018	
Strategy 7.8	Develop a comprehensive plan based on research	Transportation Plan Steering Committee	December 2018	Report completed and presented to County Administrator and Board

Jefferson County Strategic Action Plan

GOAL 8	Develop a broadband expansion plan to improve the quality and coverage of digital data throughout the county			
	Task <i>What specific steps/action items need to be done?</i>	Person Responsible <i>Who is going to do each task?</i>	Timeframe <i>When will each task be done?</i>	Measurement <i>How will the action steps be measured?</i>
Strategy 8.1	Form a Broadband Steering Committee to potentially include members from: <ul style="list-style-type: none"> • County • Municipalities • Towns • Tech experts • Economic development • Business community • Public 	County Administrator and Board Chair	January 2018	Committee formed
Strategy 8.2	Review existing public and private broadband plans for potential examples	Broadband Steering Committee	March 2018	Report completed
Strategy 8.3	Research grant opportunities via state or federal sources <ol style="list-style-type: none"> Determine person to attend seminar for more information 	Broadband Steering Committee		
Strategy 8.4	Prepare and submit Broadband Forward! application to get certification in WI	Broadband Steering Committee		Application submitted
Strategy 8.5	Prepare and submit other grant applications available	Broadband Steering Committee		

Jefferson County Strategic Action Plan

GOAL 9

Devise an infrastructure plan to improve our county road system and building complexes

	Task <i>What specific steps/action items need to be done?</i>	Person Responsible <i>Who is going to do each task?</i>	Timeframe <i>When will each task be done?</i>	Measurement <i>How will the action steps be measured?</i>
Strategy 9.1	Review, update and amend buildings and facilities plans with input from the following: <ul style="list-style-type: none"> • Facility Dude • Central Services • HS • Workforce Development • Sheriff's Department • Court system • Parks and Fair Park • City of Jefferson • Utility departments 	Infrastructure Committee	June 2019	Submit report to Board Chair and County Administrator
Strategy 9.2	Review, update and amend existing county highway infrastructure plan with input from the following: <ul style="list-style-type: none"> • Internal and external experts • Existing I-94 corridor plans (Waukesha, Jefferson, Dane) • All necessary WI DOT plans • Local municipalities 	Highway Committee	June 2018	Submit report to Board Chair and County Administrator
Strategy 9.3	Develop an I94 and Hwy 26 Corridor Plan specific to Jefferson County	Infrastructure and Highway Committee	June 2019	Submit report to Board Chair and County Administrator
Strategy 9.4	Present infrastructure report to County Administrator and Board Chair	Infrastructure Committee		
Strategy 9.5	Present highway report to County Administrator and Board Chair	Highway Committee		
Strategy 9.6	Present all final reports to County Board	Infrastructure and Highway Committees		

Jefferson County Strategic Action Plan

GOAL 10	Maintain the key agricultural economic drivers while keeping up with advancing related technology			
	Task <i>What specific steps/action items need to be done?</i>	Person Responsible <i>Who is going to do each task?</i>	Timeframe <i>When will each task be done?</i>	Measurement <i>How will the action steps be measured?</i>
Strategy 10.1	Continued implementation of the current Ag Preservation Plan	Zoning Committee	Ongoing 2020	County Board adoption
Strategy 10.2	Update the plan subject to DATCP approval and be sure to include all types of agriculture	Zoning Committee		
Strategy 10.3	Host a successful Farm Technology Days	Farm Technology Committee	July 2019	Have a successful Event
Strategy 10.4	Form an Agriculture Education Committee to determine the best methods to promote Ag tourism industries and educate the general public by input from the following: <ul style="list-style-type: none"> • Tourism • Chambers of Commerce • Municipalities • County Officials • UW Extension • Technical Colleges • High Schools 	Ag Tourism Committee	January 2018 June 2018	Committee Formed Prepare and submit Report to County Board on proposed methods
Strategy 10.5	Investigate Ag Technologies including Bio Fuel sources			
Strategy 10.6	Explore the creation of an Inmate Co-op	Ag Tourism Committee		
Strategy 10.7	Incorporate all aspects of goal 10 into the marketing plan			

October 31, 2017

Dear Public Official,

Thanks for your interest in Pipeline Safety. As a public official it is important to gather information from a variety of sources. As you know we have several local groups, primarily citizen advocacy groups in Wisconsin and in our area. We derive most of our information from The Pipeline Safety Trust, and I have attached some information about them. The booklets in your packet are from PST. Landowners Guide to Pipeline is the same manual which was distributed in our area to over 300 pipeline residents last summer in our Pipeline Safety Initiative sponsored by Brave Wisconsin. We have also had several forums in Lake Mills over the last few years and perhaps some of you availed yourself to this information. The FEMA/PIPA Hazard Mitigation Planning Manual was printed for you by Brave Wisconsin. Please pay special attention to the pages 59-63 for facts on ROW (Right of Way) and the 660-1000 foot Hazardous Zone which FEMA recommends be 'depopulated' when possible, as well as other issues pertaining to rescue of residents.

Pipeline Safety Trust was founded after 2 young boys and a teen were killed by a pipeline leak which flowed into a river, rendering the river valley explosive, resulting in an explosion which almost consumed the town of Bellingham Washington in 1999. Since then, PST has worked tirelessly to provide solid information regarding pipeline safety.

There are currently 4 pipelines in the Mainline Corridor through Wisconsin.

Line 61 at 42 inches in diameter has 1.2 million barrels per day of DILBIT (Diluent + Bitumen) running through any given point daily. It was built in 2007. There are 42 gallons per barrel.

Line 13, also built in 2007, is 20 inches in diameter and has a northward flow of DILUENT which is natural gas liquids.

Line 14 has various crudes, was installed in 1998 and is 24 inches wide running roughly 300,000 barrels per day.



Additional Handouts can be found at the following links or in the Administration Office at the Jefferson County Courthouse.

<https://www.fema.gov/media-library/assets/documents/101688;>

http://pstrust.org/wp-content/uploads/2016/12/pst_LandOwnersGuide_2016-web.pdf;

[http://pstrust.org/wp-content/uploads/2013/10/PST-Govt-Guide-Pipelines-2014-web.pdf.](http://pstrust.org/wp-content/uploads/2013/10/PST-Govt-Guide-Pipelines-2014-web.pdf)

**GENERAL FINANCIAL CONDITION
JEFFERSON COUNTY WISCONSIN
November 1, 2017**

Available Cash on Hand

October 1, 2017	\$	114,300.45
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October Receipts	\$	<u>5,581,519.77</u>
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Total Cash	\$	5,695,820.22
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Disbursements

General - October 2017	\$	4,908,164.70
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Payroll - October 2017	\$	<u>1,331,046.75</u>
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Total Disbursements	\$	<u>6,239,211.45</u>
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Total Available Cash	\$	(543,391.23)
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Cash on Hand (in bank) Nov. 1, 2017	\$	648,826.41
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Less Outstanding Checks	\$	<u>1,192,217.64</u>
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Total Available Cash	\$	(543,391.23)
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Local Government Investment Pool - General	\$	7,227,885.57
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Dana Investments	\$	28,542,743.83
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Local Government Investment Pool -Clerk of Courts	\$	26,494.98
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Local Government Investment Pool -Farmland Preservation	\$	171,613.10
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Local Government Investment Pool -Parks/Liddle	\$	82,502.63
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Local Government Investment Pool -Highway Bond	\$	<u>1,888,992.09</u>
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	\$	37,940,232.20
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2017 Interest - Super N.O.W. Account	\$	1,132.95
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2017 Interest - L.G.I.P. - General Funds	\$	98,586.02
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2017 Interest - DANA Investments	\$	446,592.72
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2017 Interest - L.G.I.P. - Parks /Carol Liddle Fund	\$	535.21
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2017 Interest - L.G.I.P. - Farmland Preservation	\$	1,113.26
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2017 Interest - L.G.I.P. - Clerk of Courts	\$	171.04
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2017 Interest - L.G.I.P. - Highway Bond	\$	<u>12,254.03</u>
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Total 2017 Interest	\$	560,385.23
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JOHN E. JENSEN
JEFFERSON COUNTY TREASURER

Jefferson County Clerk
Barbara A. Frank

Audrey McGraw, Chief Deputy
RoxAnne Witte, Deputy

311 S. Center Ave, Room 109
Jefferson, WI 53549-1799
Phone: (920) 674-8630
Fax: (920) 674-7368

Finance

Marc DeVries, CPA
Cindy Diestelmann
Jayne Hintzmann
Donna M. Miller
Tammy Worzalla, CPA

MEMORANDUM

DATE: November 03, 2017
TO: Current County Supervisors
FROM: Barbara A. Frank, County Clerk
RE: 2018 Election for County Board Supervisor

Your current term as Jefferson County Board Supervisor will be ending in April, 2018. Enclosed please find a packet of information and forms which will need to be completed if you are, or are not, continuing to seek re-election to your position.

Please be advised that all required forms must be completed and filed in the County Clerk's Office **by 5 pm on Tuesday, January 2, 2018**, in order for your name to be placed on the ballot for the April 3, 2018 Spring Election (and February 20, 2018 Spring Primary, if needed).

County supervisors **NOT seeking re-election** must file Notification of Noncandidacy(EL-163) paperwork with the County Clerk by **5 pm on Friday, December 22, 2017**.

Please contact me if you have questions regarding the enclosed forms.

Thank you.

Jefferson County Supervisor 2017-2018 Election Calendar

- November 14, 2017 Distribution of County Supervisor Important Dates.
- ✓ County Supervisor Election Calendar
 - ✓ 2018 Election for County Board Supervisor Memo

Election packets can be picked up in the County Clerk's office and include:

- ✓ Campaign Finance Reporting Memo
- ✓ Supervisory District Map
- ✓ Ballot Access Checklist (ELIS-3)
- ✓ Campaign Registration Statement (ETHCF-1)
- ✓ Declaration of Candidacy (EL-162)
- ✓ Nomination Paper (EL-169) – Make copies as needed.
- ✓ Campaign Finance Checklist (ETIF-4)
- ✓ Memo regarding convicted felons
- ✓ Getting Started on the County Board
- ✓ Qualifications, Duties and Expectations
- ✓ Release Form
- ✓ Code of Ethics
- ✓ Notification of Noncandidacy (EL-163) available upon request

December 1, 2017 First day for county supervisor candidates to circulate nomination papers for the 2018 Spring Election.

December 22, 2017 Last day (5:00 pm) for county supervisor incumbents **NOT seeking re-election** to file Notification of Noncandidacy (EL-163) with the County Clerk.

COURTHOUSE CLOSED January 1, 2018

- January 2, 2018** **Last day (5:00 pm) for county supervisor candidates to file the following papers for the Spring Election with the County Clerk:**
- ✓ Campaign Registration Statement (EL-1)
 - **Note:** This form should be filed with the County Clerk prior to accepting any campaign donations or circulating nomination papers. If you are exempt from campaign finance reporting, be sure to sign and date this form in the appropriate spot.
 - ✓ Declaration of Candidacy (EL-162)
 - ✓ Nomination Papers (EL-169)
 - **Note:** 20-100 signatures are required

January 5, 2018 Deadline for County Clerk to accept challenges to nomination papers

February 20, 2018 Spring Primary (if needed)

April 3, 2018 Spring Election: **Judicial and County Supervisor**



22 EAST MIFFLIN STREET, SUITE 900
MADISON, WI 53703
TOLL FREE: 1.866.404.2700
PHONE: 608.663.7188
FAX: 608.663.7189
WWW.WICOUNTIES.ORG

November 3, 2017

Dear County Clerk:

We are proud to present to your county the *2018 Discover Wisconsin Calendar* highlighting the natural beauty and attractions of the great state of Wisconsin. Once again, the Wisconsin Counties Association (WCA) partnered with Discover Wisconsin Mediaworks to be a part of this exciting project that promotes all our state has to offer.

Enclosed please find enough calendars for all of your county supervisors, as well as extra copies for any other interested parties. Please let us know if you need additional copies and we will do our best to accommodate your requests.

WCA wishes you a happy holiday season; we look forward to working with you to make 2018 a great year for Wisconsin's counties.

Sincerely,

Mark D. O'Connell
Executive Director
Wisconsin Counties Association



Frank Lasee
WISCONSIN STATE SENATOR
FIRST SENATE DISTRICT



November 14, 2017

Jefferson County Board Chairman Jim Schroeder
Jefferson County Courthouse
311 South Center Avenue
Jefferson, WI 53549

Dear Supervisor Schroeder:

It has been brought to my attention that the Jefferson County Board of Supervisors may soon be considering a resolution which may adversely affect energy transportation companies here in Wisconsin.

As a member of the Senate Committee on Labor and Government Reform Committee, I truly believe that Wisconsin needs reliable energy infrastructure in order to ensure that we can attract new business opportunities to our great state and retain and expand those small and large businesses which currently employ our labor force.

While some individuals may oppose the continued use of fossil fuels, the fact remains that our economy is dependent on petroleum to power our factories, heat our homes, fuel our cars, manufacture life-saving hospital equipment and make the clothing that we wear. Shutting down the delivery of energy transportation would severely affect the quality of life of all Wisconsin residents. Energy transportation is critical infrastructure for our entire nation.

As I'm sure you know, the Wisconsin Public Service Commission regulates eminent domain authority. Numerous for-profit corporations have eminent domain powers including railways, public utilities and several pipeline companies throughout our state. Those powers are heavily regulated by the Public Service Commission, which requires a thorough review and public input process for any such application. I can assure you that no new powers of eminent domain have been granted by the Legislature to any company recently.

I respectfully ask that you consider these points when making any decisions which undoubtedly will affect not just one entity but numerous modes of energy transportation that serve all of our constituents throughout the entire state.

Thank you for your time.

Sincerely,

Frank Lasee
State Senator
Senate District 1

FGL/tls

cc: Jefferson County Clerk Barbara Frank

Jefferson County Board Chairman Jim Schroeder
Jefferson County Courthouse
311 South Center Avenue
Jefferson, WI 53549

Dear Supervisor Schroeder:

I am writing you today in opposition to a Jefferson County Board resolution which your body is scheduled to consider this Tuesday, November 14, 2017. As a Legislator who represents a portion of Wood County (the county from which your resolution originates) I want to respectfully urge you and your colleagues to vote against this resolution for several reasons.

I along with several other local officials and emergency responders throughout my area recently had the opportunity to tour an Enbridge pump station in Wood County. Frankly I was impressed by the state-of-the-art safety infrastructure and protocols in place at this facility. In addition, I asked if Enbridge was planning to construct a new pipeline in Wisconsin as several constituents had posed that question to me. The answer was a sound no. Enbridge has NO plans to construct a new pipeline in Wisconsin despite the claims to the contrary some have suggested.

It seems to me that the overall premise of the resolution before you is that a new pipeline construction project is imminent, which is clearly not the case. In addition, the resolution suggests that pipeline companies like Enbridge have new, expanded eminent domain and/or regulatory powers of some kind. This also is untrue. Please find attached to this email a Memorandum from the non-partisan Wisconsin Legislative Council which clearly shows that pipeline companies do not have any new powers of eminent domain. As you know, the Wisconsin Legislative Council provides expert legal advice on state issues to the Legislature and is required to be non-partisan by law.

Furthermore, please consider the fact that removing eminent domain authority in this manner would affect more than one pipeline in Wisconsin and indeed would affect other entities as well including for-profit utilities, railways, other pipelines and other energy transportation companies.

Finally, no legislation has been drafted or considered in either house of the Legislature on this issue and I do not see anything of this kind passing either house even if it were to be drafted someday.

I hope you will consider these facts when debating this resolution on Tuesday. As always, I appreciate your time and look forward to working with you in a bi-partisan manner in the future.

Sincerely,

Scott Krug
State Representative
Wisconsin's 72nd Assembly District

Audrey McGraw

Subject: FW: Enbridge Resolution
Attachments: LC Memo on Eminent Domain.pdf; Memo to Jefferson County.pdf

From: Lucas Vebber
Sent: Tuesday, November 14, 2017 9:44:48 AM
To: James Schroeder
Cc: Barb Frank
Subject: Enbridge Resolution

Board Chair Schroeder:

Recently we were made aware of a resolution being considered by the Jefferson County Board of Supervisors regarding Enbridge Energy. We have seen similar misinformation spread in other parts of the state. I have attached two documents for your consideration: (1) A brief memorandum discussing the value of Enbridge and oil pipelines to our state; and (2) a memorandum from the nonpartisan legislative attorneys at the Joint Legislative Council in Madison regarding alleged changes to Eminent Domain laws contained in the last state budget...

Thank you for your time, should you or any of your colleagues have any questions about this information or the important role that pipelines play in driving our state's economy, please do not hesitate to contact me.

Sincerely,

WMC

Lucas Vebber

General Counsel &
Director of Environmental
and Energy Policy



lvebber@wmc.org

Work: 608.258.3400
Direct: 608.661.6910
Cell: 414.467.1408
Fax: 608.258.3413

501 E Washington Avenue
Madison, WI 53703

Register today for the Future Wisconsin Summit on Nov. 29 in Madison!



WISCONSIN LEGISLATIVE COUNCIL

Terry C. Anderson, Director

TO: REPRESENTATIVE ADAM JARCHOW

FROM: Larry Konopacki, Principal Attorney

RE: Provisions in 2015 Act 55 Related to Oil Pipeline Companies

DATE: February 25, 2016

This memorandum provides brief answers to questions that you posed regarding the impact of the recently enacted state budget bill (2015 Act 55) on the eminent domain powers of companies that own and operate pipelines for carrying oil or related products in this state, and on state regulations applicable to these companies.

1. Does Act 55 grant any new powers of eminent domain or condemnation authority to oil pipeline companies?

No. Act 55 does allow an oil pipeline company that is authorized to use eminent domain authority to be organized as a different type of business other than a "corporation," but the Act did not expand the eminent domain authority of such companies.

2. Does Act 55 change any of the state permitting requirements that oil pipeline companies must meet to site, construct, or operate a new or expanded oil pipeline?

Act 55 did not change any state permitting requirements specific to oil pipelines. At the local level, the Act did prohibit towns and counties from imposing requirements that are expressly preempted by federal or state law as conditions for approving a conditional use permit for an oil pipeline, and prohibited them from imposing insurance requirements on an operator of an oil pipeline company if it carries specified insurance. There is some question as to whether towns or counties had either of these authorities prior to the Act.

Act 55 also made certain generally applicable changes to state regulations that may apply to particular oil pipeline projects, such as the changes to shoreland zoning and culvert permitting laws contained in the Act, but the Act did not contain any changes specifically applicable to oil pipeline companies.

If you have any questions, please feel free to contact me directly at the Legislative Council staff offices.

LAK:jal



WISCONSIN MANUFACTURERS & COMMERCE

MEMORANDUM

To: Jefferson County Board of Supervisors
From: Lucas Vebber, WMC
Date: November 14, 2017
RE: Enbridge Energy's Role in Wisconsin

WMC is the state's chamber of commerce and manufacturers' association. We have nearly 3,800 member businesses of all sizes and across all sectors of Wisconsin's economy. WMC's goal since our founding more than 100 years ago has been to make Wisconsin the most competitive state in the nation. WMC would like to take this opportunity to provide you with some facts about North America's largest energy infrastructure company, and a major employer in Wisconsin, Enbridge Energy, and their important role in supporting our state's economy – as well as the importance of oil pipelines generally.

Enbridge employs 400 Wisconsinites in offices throughout the state with well-paying, family-supporting jobs. As a company, they contribute tens of millions of dollars in annual tax revenue while helping to meet Wisconsin's need for affordable and reliable energy. Enbridge has also made significant investments in communities throughout Wisconsin, providing extensive training, fleet vehicles and grants to emergency response organizations in our state. Enbridge's strong record as a corporate citizen in Wisconsin is without question.

On safety, over the past 10 years Enbridge has delivered more than 17 billion barrels of crude oil and liquids with a safety record of better than 99.999%, while investing billions of dollars in technologies, tools and training to further improve pipeline safety and reliability. Enbridge provides 100% of the oil refined in Wisconsin and 70% of the oil refined in the Midwest. Pipelines are a safe, effective, and efficient means of transporting needed resources. Consider the alternative: transporting the same resources without Enbridge's safe and efficient pipeline system would mean more than 8,300 tanker trucks on our roads or more than 3,200 tanker cars on our rail system every day.

Wisconsin needs affordable and reliable energy to power our economy, fuel our vehicles, heat our homes, and cook our food. Petroleum products are used every day in factories, schools and hospitals throughout Wisconsin. Enbridge helps make this all possible in a way that improves our state's economy while investing in our communities and keeping them safe. The rewards for our state are quite clear, and Enbridge should be lauded for their commitment to improving Wisconsin. Enbridge is an example of a good corporate steward that provides needed services to improve our state.

Yet, despite this company's importance and contributions to our economy, some organizations continue to write false narratives about Enbridge Energy's operations and commitment to Wisconsin to further their own political agendas.

Many of these groups simply want to keep the oil in the ground and ignore the fact that petroleum products help drive our economy. In the past, some of these organizations have stated falsehoods about the regulatory process as it relates to pipeline companies and about Enbridge's future operational plans and the company's safety record – I have put out communications on this in the past (see:

<http://www.marshfieldnewsherald.com/story/opinion/columnists/2017/01/06/environmental-extremists-mislead-public/96249252/>).

We believe that it is important to set the record straight with facts rather than environmental extremist political narratives and urge you to consider the following myths vs. facts:

MYTH: Enbridge has plans to build a new pipeline in Wisconsin.

FACT: Enbridge does not have a new pipeline project in Wisconsin. While the possibility of expansion along their existing pipeline corridor was first introduced in February 2014, Enbridge has consistently communicated to landowners, stakeholders and the media since then that the company does not have a project. A recent article in the Janesville GazetteXtra highlights this fact:

http://www.gazettextra.com/20170428/enbridge_says_it_has_no_plans_for_a_new_wisconsin_pipeline

MYTH: Pipeline companies such as Enbridge have acquired new powers of eminent domain.

FACT: The change made to the eminent domain statute did not expand authority to use eminent domain nor did it change the regulatory process as stated by the non-partisan Legislative Council (memo attached).

MYTH: Enbridge does not have adequate insurance.

FACT: Enbridge carries \$900 million in insurance coverage.

Our state's economy needs oil pipelines and the products they deliver. Thank you for your time and consideration of this information. Please do not hesitate to contact me should you have any questions.

Sincerely,

Lucas Vebber



Trent Wetmore
Director, Superior Region Operations
LP US Operations
trent.wetmore@enbridge.com

telephone 715 398 4593

November 14, 2017

Jefferson County Board of Supervisors
311 South Center Avenue
Jefferson, WI 53549

Honorable Jefferson County Board Supervisors,

My name is Trent Wetmore and I am Director of Operations for Enbridge's Superior Region which includes all facilities in Wisconsin. I write to provide comments on the proposed resolution regarding Wisconsin's eminent domain laws, which will be considered by you and other supervisors at today's County Board meeting. I wish to bring to your attention concerns Enbridge has about the several false pretenses contained in the resolution:

- First, the resolution asserts that that Enbridge is building a new pipeline. Enbridge is not building a new pipeline in Jefferson County...or anywhere else along the Line 61 corridor. In 2014 and 2015 we took a serious look at expanding our system along the Line 61 corridor pursuant to a request from our customers who, at the time, were looking for more transportation capacity in Wisconsin. We were open and upfront with landowners and elected officials about our intentions. Our evaluation included surveys of the corridor between Superior and the Illinois border. In 2016 we determined that market conditions did not support an expansion. Our decision not to proceed with a project has been communicated to landowners and elected officials on multiple occasions. As recently as last week, Enbridge's Executive Vice President for liquids pipelines and major projects communicated to investors that an expansion is "not on our radar."
- Second, the resolution asserts that Enbridge is seeking to acquire land for a new pipeline, and that Enbridge will "forcibly" take the land through eminent domain. Enbridge does not have the authority to condemn private property through eminent domain. The authority to condemn property through eminent domain is found in the state constitution and prescribed in state law. Energy companies, including pipeline operators can only condemn property if they receive a *certificate of public convenience and necessity* from the State Public Service Commission (PSC). This certificate is only issued after a contested proceeding before the PSC with public meetings and a hearing.

- Third, the resolution asserts that that a new pipeline is needed because there isn't enough room on Enbridge's existing pipelines for future volumes. Enbridge does not need a new pipeline to handle future volumes. Enbridge transports a variety of different types of crude oil across North America to a number of different destination points. Crude oil currently comes into our Superior Terminal from multiple pipelines, including Line 3, and is transported out of the terminal either by Line 61 or three other pipelines. Transportation on which pipeline depends on customer need, available pipeline capacity and the final destination of the particular batch of oil being shipped. Line 61, which is currently operating below its design capacity of 1.2 million bpd, has nearly 300,000 bpd of available capacity and can absorb the increased volumes that would come with the Line 3 Replacement Project. Moreover, other expansions that would have added new volumes such as the Sandpiper Pipeline project have been cancelled.
- Fourth, the resolution asserts that landowners and communities receive little or no benefit from Enbridge's pipelines. Wisconsin and communities along Enbridge's right of way in Jefferson County do in fact benefit from Enbridge's pipelines. Enbridge has operated in Wisconsin for nearly 70 years and in Jefferson County since 1968. During that time we have safely transported billions of barrels of oil that meets three quarters of the Midwest's refinery needs. That includes the only refinery in Wisconsin, and several refineries in Northeast Illinois, who rely, almost exclusively, on the Enbridge system to deliver crude oil feedstocks. That refined oil comes back to Wisconsin and states across the Midwest in the form of products we all use every day. Enbridge is also a major employer in Wisconsin and the greater Midwest, with 375 employees and contractors working in Wisconsin, including right here in Jefferson County. We also invest in the communities along our right of way through community investments and Safe Community Grants. In 2016 alone, we donated more than \$500,000 to Wisconsin communities through our Community Investment Program and another \$80,000 through Safe Community Grants. Communities in Jefferson County were recipients of those grants. Most recently we donated a retired Enbridge vehicle to the Fort Atkinson Police Department. In 2016 we also paid more than \$28 million in property taxes to the state of Wisconsin. These benefits are a direct result of the pipelines that have operated in Jefferson County for almost 50 years.

Lastly, Enbridge has concerns about an effort to "reform" Wisconsin's eminent domain laws when there has been little discussion about what rights actually exist for landowners and about how eminent domain is actually utilized by companies like Enbridge. Enbridge has excellent relationships with the thousands of landowners along its pipeline system in the U.S. When property is needed for a new right of way we enter into a written contract to pay landowners for the right to cross their land. Our policy is to negotiate fairly and honestly with all landowners and we pay at least fair market value. Historically, we reach agreement with more than 95 percent of landowners when a project is undertaken. In those cases where we cannot reach agreement, we may seek condemnation authority from the appropriate state regulatory body. Even after the condemnation process is underway, we continue to work with landowners to try and reach agreement without having to condemn. Once easements are in place, landowners may still utilize their property for many uses. In agricultural areas, annual crops may still be planted. It is important to note that Enbridge never has and never will request the power of eminent domain to take a residence or displace occupants to establish rights for a pipeline easement.

The resolution asserts that Wisconsin landowners do not have sufficient rights from eminent domain under current law; therefore the law needs to be strengthened (although only for landowners whose property might be condemned by "for-profit oil pipeline companies"). Eminent domain is necessary for energy infrastructure development, including for crude oil pipelines, because this infrastructure provides a "broad and significant public benefit." The ability to exercise eminent domain when necessary is critical for the construction of energy infrastructure – from crude oil and natural gas pipelines to electric transmission lines. According to the PSC, the goal of Wisconsin's eminent domain statutes is to "achieve equality of information for both parties during the negotiation process and to reach satisfactory settlements, equitable to both the property owner and the public, through the statutory process." The statutes address all aspects of the process: negotiation, purchase, appeal, contesting the right of condemnation, and litigation expenses and costs. Eminent domain protects both sides – the energy developer and landowners – in the process.

To summarize Enbridge's position on the resolution:

- The resolution contains significant errors that should not be validated by approving the resolution,
- Eminent domain is necessary for critical energy infrastructure such as crude oil pipelines,
- A statutory process is already in place that protects the rights of landowners when eminent domain is used by pipeline companies, and
- Enbridge's approach is to work with landowners to reach fair settlement and to use eminent domain sparingly and as a last resort.

For these reasons, Enbridge is opposed to the resolution, and I respectfully urge you to vote no when it is considered by the County Board.

Enbridge would welcome the opportunity to meet with you and your colleagues to discuss all matters related to the resolution. If you are interested in doing so, please contact Scott Suder, Enbridge's Manager of state government and stakeholder relations, at 608-449-0342 or myself at 715-398-4593.

Sincerely,



Trent Wetmore

Director of Operations - Superior Region
Enbridge Energy



The Rights of Landowners Under Wisconsin Eminent Domain Law

Procedures Under sec. 32.06 Wisconsin Statutes

FOREWORD

This pamphlet is published by the Wisconsin Department of Commerce in cooperation with the Attorney General, pursuant to sec. 32.26 (6), of Wisconsin statutes. The pamphlet is to be given to property owners or their representatives by the acquiring authority prior to initiation of negotiations for property being acquired for a public project.

The material in this pamphlet provides information on how the condemnation process works in Wisconsin. It should serve as a reference for you, but it is not intended to cover every possible eventuality or every right you may have in individual cases. A further source of information is Chapter 32 of the Wisconsin statutes which contains the law that is summarized in this pamphlet.

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INTRODUCTION

In recent times there has been an increasing demand placed upon government for services in transportation, education, utilities, housing and other areas of public concern. At the same time, the available supply of land for these projects has been shrinking dramatically. Consequently, government has had to resort to its right to acquire private land for public uses even without the consent of private owners -- the eminent domain power.

This power derives from the Wisconsin Constitution, Art. IX, sec. 3. The Legislature has

FEDERAL LAW

When a project is receiving federal financial assistance, the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) may provide additional or different protections than those outlined in this pamphlet. You should receive supplemental information from the acquiring authority if federal law applies.

delegated this power by statute to numerous authorities and has specified the purposes for which such power can be used. Generally, departments, municipalities, boards, commissions, public officers, and various public and quasi-public corporations are delegated this power. Some of the purposes for which the Legislature has specified that condemnation can be used are highway construction or improvement, reservoirs, dams, public utility sites, waste treatment facilities, city redevelopment and energy lines.

Wisconsin has long had statutes regulating the exercise of eminent domain power. This pamphlet is intended to give citizens information about Wisconsin's eminent domain procedure, the workings of the condemnation process, and the rights of property owners in this process. It is, by necessity, of a general nature and is not a substitute for legal advice in individual cases, since many

aspects of Wisconsin law cannot be covered in general terms. Another source of information for citizens is the particular authority which is acquiring the property.

The goal is to achieve equality of information for both parties during the negotiation process and to reach satisfactory settlements, equitable to both the property owner and the public, through the statutory process.

THE LANGUAGE OF EMINENT DOMAIN

(This glossary defines terms used in the pamphlet)

Acquiring Authority

A public or quasi-public entity vested with the constitutional or statutory power to acquire private property for a public use.

Additional Items Payable

Persons displaced by the public project are to be fairly compensated by the payment of relocation assistance and assistance in the acquisition of replacement housing.

Appraisal

A written report, by a professional and disinterested person skilled in valuation, describing the property that is to be acquired and reaching a documented conclusion as to the fair market value of such property.

Certificate of Compensation

A document recorded with the register of deeds when a sale is negotiated between the owner and the acquiring authority. It contains the names of persons with a record interest in the property, a legal description, the typed of interest acquired, and the amount of compensation. All persons named should be sent a copy and a notice of the right to appeal the amount of compensation.

Condemnation Commission

A group of local residents, appointed by the circuit court of a county for fixed terms, who have the authority to determine just compensation for the property being acquired.

Date of Acquisition

The day the award of the condemnation commission is paid to the property owner or to the circuit court for the benefit of the property owner.

Date of Evaluation

The day on which the lis pendens is recorded in the office of the register of deeds in the county where the land is located. The fair market value of the property on this day is just compensation to the property owner for the acquisition. For negotiated sales, the date of acquisition and the date of evaluation is the date the conveyance is recorded with the register of deeds.

Determination of Necessity

A finding, made by the acquiring authority or the court, that the authority has the right to acquire private land for a specific public use.

Easement

An interest in real property which gives the acquiring authority the legal right to use the property for a specific purpose or to restrict the property owner's use of the land. Ownership and title to the property remain with the property owner.

Eminent Domain

The power of the state to acquire private property for a public use.

Fair Market Value

The amount for which property could be sold in the open market between a willing buyer and a willing seller.

Full Narrative Appraisal

A detailed and comprehensive description of the process an appraiser uses in regard to a certain property to reach an opinion of its fair market value. The opinion must contain the appraiser's rationale for determining value and be documented by market data which supports the appraiser's rationale.

Incidental Expenses

Reasonable and necessary amounts, defined by statute, payable to the owner of real property acquired for a public use. Generally, incidental expenses compensate for expenses you may incur in transfer of your property to the acquiring authority. They include recording fees, mortgage prepayment penalties and other items.

Jurisdictional Offer

A written notice given by the acquiring authority to the owner of property and any mortgagee of record which informs the recipients of the proposed public use, what property is being acquired, and the amount of compensation to be paid.

Lis Pendens

A notice filed with the register of deeds when the acquiring authority files a petition with the court seeking a hearing before the condemnation commission. It notifies all interested parties that the property described is in the process of being acquired for a public use. The day the lis pendens is filed is the "date of evaluation," except in the case of an acquisition by a public utility, or a negotiated sale.

Litigation Expenses

The sum of the costs, disbursements and expenses including reasonable attorney, appraisal and engineering fees necessary to prepare for, or participate in, actual or anticipated proceedings before a condemnation commission or any court.

Severance Damages

Damages which may result when only part of a person's property is condemned. Generally, these items of damage compensate for any loss in value of the remaining property due to the acquisition.

Uneconomic Remnant

Any portion of the property remaining after a partial acquisition which is of little value or substantially impaired economic viability due to its size, shape or condition.

PART ONE BEFORE NEGOTIATIONS TO ACQUIRE PROPERTY BEGINS

After you have been contacted by the acquiring authority, you have the right to a **full narrative appraisal** of the property sought to be acquired. This appraisal is done by an appraiser hired or employed by the agency, and the law requires the appraiser to confer with the owner or the owner's representative, if reasonably possible, when making the appraisal. Any and all appraisals made by the acquiring authority must be provided to you.

You have the right to have your own full narrative appraisal of the property made by a qualified appraiser. The reasonable cost of this appraisal may be submitted to the acquiring authority for payment, if the appraisal meets the standards set forth in sec. 32.09 of Wisconsin statutes, but, if you have such an appraisal made and wish to be paid for its cost, it must be submitted to the authority within 60 days after you receive the authority's full narrative appraisal. Your appraisal will be considered during negotiations.

The acquiring authority is required to make a determination of its need for the property. The way this **determination of necessity** is made varies depending on what type of agency is acquiring the property and the purpose for which it is being acquired.

If a public utility seeks your property for an electric generating plant or high-voltage transmission line, it applies to the Public Service Commission for a **certificate of public convenience and necessity**. This application must be filed by the Public Service Commission with the city or town clerk in the area where the facility is located, as well as the main public library in the county. The issuance of the certificate of public convenience and necessity provides the determination of necessity for the acquisition of the needed property.

Most other authorities seeking land for proposed projects make their own determinations of necessity. The statute lists the authorities who have the power to make their own determinations. In all other cases, the circuit court, upon a petition by the acquiring authority, makes the determination. These records are available for public inspection.

If a public project, other than a town highway, involves the acquisition of any interest in any farm operation of more than five acres, the Department of Agriculture, Trade and Consumer Protection (DATCP) may be required to prepare an **agricultural impact statement** prior to the acquisition of any land. Even if the acquisition is less than five acres, DATCP may prepare a statement if the acquisition will have a significant effect on the farm operation.

If an environmental impact statement is required by another statute, the requirements of the agricultural impact statement may be met by the environmental impact statement. Also, if an easement for an electric transmission line, excluding a high voltage line, is being acquired over a farm operation, an agricultural impact statement is not required.

A "farm operation" is defined by law as an activity conducted primarily for the production of commodities for sale or home use in such quantity that the commodities contribute materially to the support of the farm operator.

The acquiring authority may gather the necessary information for the impact statement. DATCP must prepare the statement within 60 days after receiving the information from the acquiring authority. After preparation, the statement must be published by DATCP. For a 30 day period after publication, the acquiring authority is precluded from negotiating with the property owner or making a jurisdictional offer.

The law also requires that the agricultural impact statement be distributed by DATCP to various offices and individuals. You can obtain a copy from your local library or from any local unit of government in the area affected. You may also request a copy directly from DATCP.

PART TWO THE NEGOTIATION PERIOD

After appraisals are completed, the acquiring authority must attempt to negotiate with the owner or the owner's representative for purchase of the needed property. The statutes require that you be provided an informational pamphlet on eminent domain procedure **before** negotiation begins. If you are also displaced as a result of the acquisition, the law requires that you receive a pamphlet on **relocation benefits**. The owner's full narrative appraisal must be considered as a part of the negotiation. Also, any rights you may have for additional items payable (relocation benefits) can be included in the negotiations.

During negotiations, the acquiring authority must provide a map showing all property affected by the proposed project. Along with this map you must be given the names of at least 10 neighboring landowners to whom offers are being made. The names of all offerees if less than 10 owners are affected must be given. Any maps in the possession of the authority showing the property affected can be inspected, and copies will be made available at reasonable cost. At this point, condemnation is not involved, only negotiations for purchase.

If you agree to a negotiated purchase, the acquiring authority must record the conveyance and a **certificate of compensation** with the register of deeds in the county where the land is located. Also, all owners of record should receive by certified mail the certificate of compensation and a notice of their right to appeal within **six months** after the date of the recording of the certificate. Such an appeal would challenge the amount of compensation received by the property owner. The appeal would be initiated by filing a petition with the circuit court. The judge then assigns the appeal to the chairperson of the county condemnation commission. All persons with a record interest in the property will be notified of the appeal.

The date the conveyance is recorded is the date of acquisition and the date of evaluation.

PART THREE PARTIAL ACQUISITIONS AND EASEMENTS

If only a part of your property is acquired, other than for an easement, two different calculations may be made to determine the fair market value of the part acquired. In such partial acquisitions, fair market value is the greater amount of either the fair market value of the part acquired or the difference between the value of your property **before** the acquisition and its value after, giving effect to severance damages set forth in sec. 32.09 of Wisconsin Statutes.

If only part of your property is acquired and you are left with an **uneconomic remnant**, the acquiring authority must also offer to acquire the uneconomic remnant. You must consent to the acquisition in order for the remnant to be acquired.

When an easement over your property is acquired, the compensation required is the difference between the value of your property immediately **before** the date of evaluation and its value immediately **after** the date of evaluation. Severance damages may also be paid where such damages exist and are allowed by statute.

If your land is zoned or used for agricultural purposes and an easement is acquired for a high voltage transmission line or a fuel pipeline, you will be entitled to choose between a lump sum

payment for the easement or an annual payment representing just compensation for the acquiring of the easement for one year. The acquiring authority should be able to answer any questions on your eligibility for this choice and the terms of each alternative. Sec. 32.09 (6r) (a), (b), and (c) of Wisconsin statutes details the law on lump sum versus annual payments.

PART FOUR THE JURISDICTIONAL OFFER TO PURCHASE

If negotiations do not lead to a purchase of the needed interest by the acquiring authority, a **jurisdictional offer** must be given to the owner and to any mortgagee of record. You will receive the notice by personal service or by certified mail.

This very important document will provide you with vital information on the acquisition of your property. Items that must be included are a statement of the nature of the project, a description of the property to be acquired, and a statement of the proposed date the acquiring authority will occupy the property. Included in the document is the amount of compensation to be paid for your property, including a statement that any additional items payable may be claimed for relocation assistance. An owner has **20 days** from the receipt of this offer to accept or reject it. If you accept the jurisdictional offer, title will be transferred and you will be paid the amount specified in the offer within 60 days. This 60 day period can be extended by mutual written consent of the property owner and the acquiring authority. **Incidental expenses** for which you may be eligible under sec. 31.195 of the statutes relating to transfer of your property to the acquiring authority will also be paid.

If the property owners of record reject the jurisdictional offer in writing, or do not act upon it within the 20 day period, the acquiring authority may petition the court to have the county condemnation commission make a determination of just compensation for the property.

PART FIVE HEARING BEFORE THE COUNTY CONDEMNATION COMMISSION

The acquiring authority, after a jurisdictional offer is **not accepted**, may petition the circuit court to initiate a hearing before the condemnation commission. If a determination of necessity has not been made by the agency, the petition may ask the court to make the determination of necessity at this time. You will receive notice of the acquiring authority's petition.

An important event which coincides with the filing of this petition is the filing of a **lis pendens**. The lis pendens is filed with the register of deeds in the county where the property is located. It provides notice to any interested party of the possibility that your property may be acquired for a public use.

The day this lis pendens is filed is the "date of evaluation." The value of your property on this day is just compensation to you for its loss under the law. A different "date of evaluation" may apply when your property is acquired by a public utility. The date depends on when the certificate of public convenience and necessity and the advance plans were filed. For negotiated sales the date of evaluation is the day the conveyance is recorded with the register of deeds.

A hearing on the petition the acquiring authority has filed with the court must be held at **least 20 days** after the date the petition was filed. If the court finds that the authority has a right to

condemn your property, the court will assign the matter to the condemnation commissioners for a hearing.

A county will have six to 12 commissioners, depending on the county population. They are local individuals, residents of the county or adjoining county, and are appointed by the circuit court. They serve staggered three year terms and generally sit in groups of three.

Within seven days after the chairperson of the commission is notified of the petition by the judge, three of the commissioners are selected to hear the case. The hearing date, time and place are fixed by the chairperson, and will not be less than 20 days nor more than 30 days from the day the court assigned the petition to the chairperson. At least 10 days prior notice will be given to all parties. The commission proceedings are more informal than court proceedings, and are governed by statute. The amount of the jurisdictional offer or award of compensation cannot, by law, be disclosed to the commission. You have a right to appear and to present evidence. A majority of the members have the power to make all decisions. **Within 10 days** after the end of the hearing, a **written award** is made and filed with the clerk of circuit court. The clerk will notify the parties of the award.

An acquiring authority may elect to abandon proceedings to acquire your property within 30 days after the filing of the condemnation commission's award by petitioning the circuit court where the property is located. You will receive five days notice by certified mail of this petition. The court will set the terms by which the abandonment can take place. If the judge formally discontinues condemnation by making an order, the order removes any title in the acquiring authority and automatically discharges the lis pendens.

Should the commission's award exceed the amount paid by the acquiring authority, and if neither party appeals from the award of the commission to the circuit court, interest is paid on the amount of the increase for the period from the date of acquisition until the date of the commission award, if the amount of the increase is paid within 14 days of the commission award. This payment passes title of the property to the acquiring authority.

If you or the acquiring authority are dissatisfied with the award of the condemnation commission, either can appeal to the circuit court of the county where the property is located. This must be done within **60 days** of the filing of the condemnation commission's award. If an appeal is made to the circuit court by either party, the owner will not be entitled to receive the amount of compensation paid to the circuit court unless the owner posts a bond equal to one-half of the award. This bond protects the acquiring authority in case the judgment of the court on appeal is less than the award of the condemnation commission.

PART SIX

APPEAL OF JUST COMPENSATION TO CIRCUIT COURT

The statutes require certain notices and papers to be filed to accomplish an appeal. It would be advisable to secure legal counsel to aid you in your appeal to the circuit court. The procedure may be found in sec. 32.06 (10) of Wisconsin statutes. You have a right to a jury trial on the issue of **just compensation**.

The measure of just compensation is the fair market value of the property acquired from you as of the date of acquisition, as calculated under sec. 32.09, stats. Should a court or jury determine that the amount you were paid for your property exceeded its fair market value as of the date of

acquisition, you will be required to repay to the acquiring authority the amount of the difference. On the other hand, if the jury verdict is greater than the award of the commission, you are entitled to receive legal interest on the excess from the date title vests in the acquiring authority.

If the jury verdict or judgment of the court **exceeds** the amount of the commission's award, the acquiring authority has 40 days after the filing of the judgment to petition for abandonment of the condemnation. (The procedure followed is the same as the procedure for abandonment after the award of the condemnation commission is filed.)

If no appeal is taken to the Wisconsin court of appeals, and no petition for abandonment is filed by the acquiring authority, the judgment must be paid **within 60 days** after it is entered. If the judgment is not paid within 60 days, it will bear interest from the date of entry of the judgment until the date of payment at 10% a year.

PART SEVEN ACTION TO CONTEST THE RIGHT OF CONDEMNATION

Such an action challenges the right of the authority to condemn the property described in the jurisdictional offer. This action must be commenced in circuit court **within 40 days** from the postmark of the certified letter containing notice of the jurisdictional offer.

If you do not challenge the acquiring authority's right to acquire your property within this 40 day period, you will lose your right to do so.

In addition, if you accept and retain any money awarded for your property, you may not challenge the acquiring authority's right to acquire.

In this proceeding, you may challenge any defects in the procedure the authority has used and the "public" nature and necessity of the proposed use.

PART EIGHT LITIGATION EXPENSES AND COSTS

The law provides for the payment of litigation expenses by the acquiring authority under **any one** of the following circumstances:

- if the proceeding is abandoned by the acquiring authority;
- if it is determined by a court that the acquiring authority does not have the right to condemn;
- if the award of the condemnation commission is **greater** than the jurisdictional offer, or the highest written offer prior to the jurisdictional offer, by at least \$700 and 15%, **and** the award is not appealed;
- if the property owner appeals an award of the condemnation commission which exceeds the jurisdictional offer or the highest written offer prior to the jurisdictional offer, by at least \$700 **and** 15%, and the court approved jury verdict **exceeds** the award of the condemnation commission by at least \$700 **and** 15%;
- if the acquiring authority appeals an award of the condemnation commission, and the court-approved jury verdict is \$700 **and** 15% greater than the jurisdictional offer or the highest written offer prior to the jurisdictional offer;

- if the property owner appeals an award of the condemnation commission which **is not** 15% greater than the jurisdictional offer or the highest written offer prior to the jurisdictional offer, and court-approved jury verdict is at least \$700 **and** 15% higher than the jurisdictional offer or highest written offer prior to the jurisdictional offer.

Unless you come under one of these specific categories, you will not be able to recover litigation expenses from the acquiring authority.

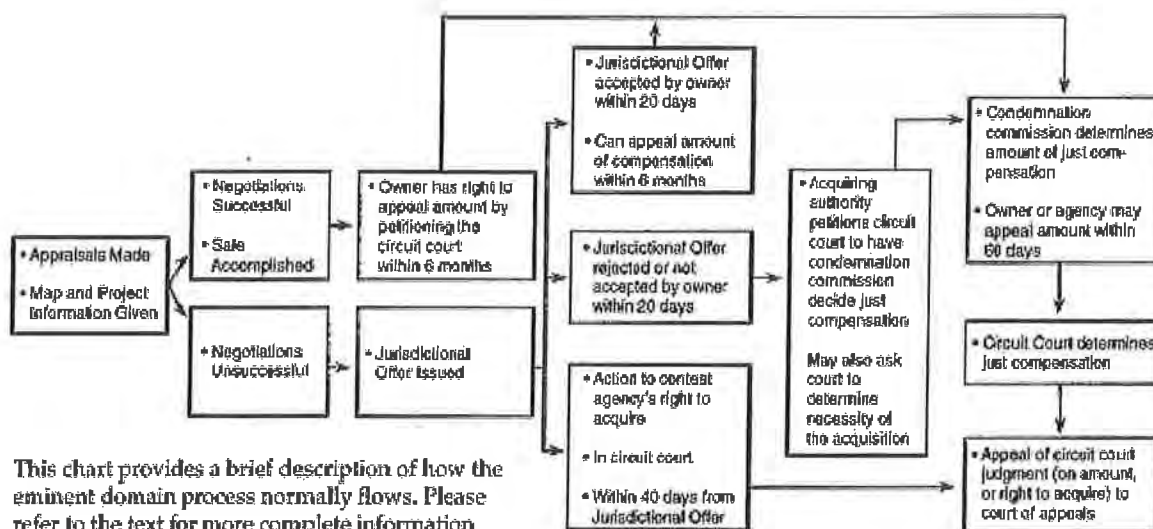
The Legislature has provided "costs" (statutorily determined payments to successful parties in proceedings challenging just compensation) to litigants who are successful but who do not fit into any of the categories mentioned above. If the just compensation awarded by the court or condemnation commission exceeds the jurisdictional offer or the highest written offer prior to the jurisdictional offer, the property owner will be deemed the "successful" party. You may be required to pay "costs" to the acquiring authority if you are unsuccessful in challenging the compensation you have received or the acquiring authority's right to acquire the property. "Costs" are defined in Ch. 814 of Wisconsin statutes.

PART NINE OCCUPANCY

No occupant may be required to move from a dwelling or move a business or farm without at least 90 days' written notice from the acquiring authority. An occupant shall have rent free use of the property for 30 days beginning with the 1st or 15th day of the month after title vests in an agency, whichever is sooner. Rent charged for use of a property between the date of acquisition and the date of displacement may not exceed the economic rent, the rent paid by a tenant to the former owner or the occupant's financial means if a dwelling, whichever is less.

The acquiring authority may not require the persons who occupied the premises on the date title vested in the acquiring authority to vacate until a comparable replacement property is made available. (You may have a different right of occupancy if the property is acquired by a public utility.)

If you damage or destroy any acquired property after the date that title vest in the acquiring authority, you may be liable for the damage.



This chart provides a brief description of how the eminent domain process normally flows. Please refer to the text for more complete information.



WISCONSIN LEGISLATIVE COUNCIL INFORMATION MEMORANDUM

Eminent Domain: Statutory Authority and Procedures

Eminent domain is the power of the government to condemn (i.e., “take”) private property for public use. Chapter 32 of the Wisconsin Statutes sets forth the general authorities and procedures governing the exercise of eminent domain in Wisconsin, including procedures governing negotiations with property owners, the commencement of condemnation proceedings, the calculation of compensation owed to property owners, and judicial review. This Information Memorandum describes those general authorities and procedures and briefly summarizes the historical development of the law of eminent domain.

HISTORICAL DEVELOPMENT OF EMINENT DOMAIN LAW

“Eminent domain” refers to the power of a sovereign state over property within its borders. The U.S. Supreme Court has described the power of eminent domain as an inherent “attribute of sovereignty” rather than a power which must be constitutionally conferred.¹

The law of eminent domain, developed over time through constitutions, case law, and legislation, reflects an attempt to balance that power with private rights of ownership. In feudal times, when nearly all land in England was the property of the king, private rights in property were seen to be conditional and merely possessory. A more enduring concept of private ownership emerged over time. Limitations on the seizure of property by the king appeared in the Magna Carta and developed alongside conceptions of individual ownership.

In the colonial era in what became the United States, colonial governments seized property relatively often, typically without compensation. Such condemnations commonly supported the development of infrastructure such as highways, including private highways, and drainage systems.

The extent of the government’s power to seize property was a subject of debate in the writing of the U.S. Constitution. The takings clause of the Fifth Amendment, which prohibits the taking of private property “for public use without just compensation,” was a compromise approach authored by James Madison. The Wisconsin Constitution, ratified in 1848, similarly provides that “[t]he property of no person shall be taken for public use without just compensation therefor.” [Wis. Const., art. I, s. 13.]

¹ *Boom Co. v. Patterson*, 98 U.S. 403, 406 (1879).

Over time, courts and legislatures have refined the parameters of the purposes for which property may be condemned. The phrase “public use” under the U.S. Constitution has been interpreted to be synonymous with “public purpose.” Expanding on past precedents, a 2005 U.S. Supreme Court decision, *Kelo v. City of New London*, 545 U.S. 469 (2005), upheld a city’s condemnation of property for a downtown economic development project involving private partners. Although the specific property at issue was transferred to a private, nonprofit redevelopment corporation, the Court held that the transfer effectuated a legitimate public purpose under the takings clause. The *Kelo* decision garnered significant public attention. Some commentators argued that condemnations in which property is transferred from one private owner to another private owner should be prohibited, regardless of any public benefits that might result.

The phrase “public use” has been interpreted more narrowly under Article I, Section 13 of the Wisconsin Constitution than under the Fifth Amendment to the U.S. Constitution. In various cases predating the *Kelo* decision, the Wisconsin Supreme Court made clear that “public use” under the Wisconsin Constitution does not mean merely a public benefit. Instead, “public use” implies that condemned property will be actually possessed by the public, and that it is not sufficient that the public will receive “incidental benefits” from condemnation. [See, e.g., *David Jeffrey Co. v. City of Milwaukee*, 66 N.W.2d 362 (1954).] In addition, the Wisconsin Legislature responded to the *Kelo* decision by enacting legislation, described below, to limit the use of eminent domain to transfer property to a private owner.

AUTHORITY TO CONDEMN

Wisconsin law empowers a range of entities, public and private, with condemnation authority. Counties, towns, villages, cities, school districts, and certain state entities may exercise condemnation authority for “any lawful purpose” and thus have the broadest condemnation authority. [s. 32.02 (1), Stats.] Other entities have condemnation authority for more limited purposes.

The following entities may exercise condemnation authority, for the purposes specified:

- Any county, town, village, city, or school district; the Department of Health Services (DHS); the Department of Corrections (DOC); the Board of Regents of the University of Wisconsin (UW) System; the Building Commission; and certain other boards and commissions, for any lawful purpose.
- The Governor and the Wisconsin Adjutant General, for land adjacent to the Wisconsin State Military Reservation at Camp Douglas for the use of the Wisconsin National Guard.
- Any railroad corporation, any grantee of a permit to construct a dam to develop hydroelectric energy for sale to the public, any Wisconsin plank or turnpike road corporation, any drainage corporation, any interstate bridge corporation, and certain corporations formed under former laws for the improvement of streams, for any public purpose authorized by its articles of incorporation.
- Any Wisconsin telegraph or telecommunications corporation, for the construction and location of its lines.

- Any Wisconsin corporation engaged in the business of transmitting or furnishing heat, power or electric light for the public or a foreign transmission provider, for the construction and location of its lines or for ponds or reservoirs or any dam, dam site, flowage rights, or undeveloped water power.
- Any Wisconsin corporation furnishing gas, electric light, or power to the public, for additions or extensions to its plant and for the purpose of conducting tests or studies to determine the suitability of a site for the placement of a facility.
- Any Wisconsin corporation formed for the improvement of any stream and driving logs therein, for the purpose of the improvement of such stream, or for ponds or reservoir purposes.
- Any Wisconsin corporation organized to furnish water or light to any city, village, or town or the inhabitants thereof, for the construction and maintenance of its plant.
- Any Wisconsin corporation transmitting gas, oil, or related products in pipelines for sale to the public directly or for sale to one or more other corporations furnishing such gas, oil, or related products to the public.
- Certain rural electric cooperative associations, for the construction and location of lines, substation or generating plants, ponds or reservoirs, any dam, dam site, flowage rights or undeveloped water power, or for additions or extension of plants and for the purpose of conducting tests or studies to determine the suitability of sites for the placement of facilities.
- Certain housing authorities, redevelopment authorities, community development authorities, local cultural arts districts, and local exposition districts.
- The Wisconsin Aerospace Authority.
- Any person (except a person with a ferrous or nonferrous metallic mining permit) operating a plant which creates waste material which, if released without treatment, would cause stream pollution, for the location of treatment facilities.
- Any corporation licensed to do business in Wisconsin that must transmit and maintain facilities for certain oil or related products, subject to a determination by the Public Service Commission (PSC) that the condemnation is in the public interest.
- The Department of Transportation (DOT), for the acquisition of abandoned rail and utility property.
- The Department of Natural Resources, with the approval of the appropriate standing committees of each house of the Legislature and as authorized by law, for acquisition of lands.

**PROHIBITION REGARDING USE OF EMINENT DOMAIN TO
TRANSFER PROPERTY TO A PRIVATE ENTITY**

In the wake of the *Kelo v. City of New London* decision, mentioned above, the Wisconsin Legislature clarified the purposes for which eminent domain authority may be exercised in the

state. Specifically, under Wisconsin law, municipal governments and certain other government entities² are statutorily prohibited from acquiring property, other than blighted property, by condemnation if the condemnor intends to convey or lease the acquired property to a private entity.

Before commencing the condemnation of property that a political subdivision or a housing authority intends to convey or lease to a private entity, the condemnor must make written findings to the owner of the property. These findings must include a finding that the property is blighted and the reasons for that finding. To make a finding that a property is “blighted,” it must be shown that the property is detrimental to the public health, safety, or welfare, by reason of any of the following:

- Abandonment, dilapidation, deterioration, age, or obsolescence.
- Inadequate provision of ventilation, light, air, or sanitation.
- High density of population and overcrowding.
- Faulty lot layout in relation to size, adequacy, accessibility, or usefulness.
- Unsanitary or unsafe conditions.
- Deterioration of site or other improvements.
- The existence of conditions that endanger life or property by fire or other causes.
- Any combination of the above factors.

Further detail is provided for single-family properties. Specifically, property that consists of only one dwelling unit is not blighted property unless at least one of the following also applies:

- The property is not occupied by the owner of the property, his or her spouse, or an individual related to the owner by blood, marriage, or adoption within the fourth degree of kinship.
- The crime rate in, on, or adjacent to the property is at least three times the crime rate in the remainder of the municipality in which the property is located.

[s. 32.03 (6), Stats.]

A limited exception to the general statutory prohibition also applies to certain property intended for use as a solid or hazardous waste facility. Such property may be condemned notwithstanding the general prohibition, if the property is intended for use as a solid or hazardous waste facility and certain conditions are satisfied. [s. 289.36 (2), Stats.]

² Specifically, the restriction applies to counties, towns, villages, cities, and school districts; DHS; DOC; the Board of Regents of the UW System; the Building Commission; certain other public boards and commissions; certain housing, redevelopment, and community development authorities; local cultural arts districts; and local exposition districts.

GENERAL CONDEMNATION PROCEDURES

A government or other entity (“condemnor”) generally must follow certain procedural steps to condemn property in Wisconsin. The general statutory condemnation procedures set forth under ch. 32, Stats., are described below.³

DETERMINATION OF NECESSITY

Before a condemnation may proceed, it must be determined to be necessary. In Wisconsin, most state and local government entities are empowered to determine the necessity of the condemnations they pursue, as are condemnors of certain railroad and utility right-of-ways. The PSC determines the necessity of proposed condemnations in cases involving a public utility as a condemnor. The circuit courts determine the necessity of condemnations involving certain other types of condemnors. [ss. 32.06 (1) and 32.07, Stats.]

APPRAISAL OF THE PROPERTY

A condemnor must cause at least one appraisal to be made of property proposed to be acquired through condemnation. If reasonably possible, the condemnor must confer with the property owner in making an appraisal. The condemnor must provide property owners with a full, narrative appraisal upon which the jurisdictional offer to purchase, described below, is based.

A property owner may also obtain his or her own appraisal of property proposed to be condemned. If the owner does so, the owner must provide a full narrative appraisal to the condemnor within 60 days after the owner receives the condemnor’s appraisal. [s. 32.06 (2), Stats.]

NEGOTIATION PRIOR TO COMMENCING CONDEMNATION

Before initiating direct condemnation proceedings, a condemnor must first attempt to purchase the property by negotiating with the property owner. [s. 32.06 (2a), Stats.] The Wisconsin Supreme Court has held that such negotiation is more than a technical obligation; negotiation must be attempted in good faith. [*Warehouse II, LLC v. State Department of Transportation*, 2006 WI 62, ¶ 6.]

A condemnor must provide the following information to a property owner during negotiations to purchase property:

- A pamphlet prepared by the Department of Administration (DOA) that explains property owners’ rights in condemnation proceedings.
- At least 10 names (or, if the project affects fewer than 10 properties, all names) of other property owners affected by the proposed project.

³ Chapter 32, Stats., provides modified condemnation procedures for certain transportation and sewer projects and for condemnations by the City of Milwaukee. This Information Memorandum does not comprehensively describe those modified procedures. In addition, alternate procedures may apply where specific provisions are set forth elsewhere in the statutes. [See, e.g., *Vivid, Inc. v. Fiedler*, 580 N.W.2d 644 (1998) (holding that special provisions governing the calculation of just compensation for the removal or realignment of billboards apply in lieu of the procedures in ch. 32, Stats.).]

- A map showing all property affected by the project.
- Upon request of the property owner, the names of any other affected property owners and access to any maps possessed by the condemnor that show the property affected, if the owner pays for the reasonable and necessary costs of preparing copies of the maps.

[s. 32.06 (2a), Stats.]

In some cases, a condemnor might reach an agreement with a property owner, but other persons with an interest in the property (for example, mortgagors or other creditors) might object to that agreement. Wisconsin law protects the interests of those third parties by ensuring that they have notice of the agreement and a right to challenge it.

After an agreement is negotiated between the condemnor and a property owner, the condemnor must record the certificate of compensation with the county register of deeds and provide a copy of the certificate to all persons with an interest in the property by service or certified mail. Any person named in the certificate may appeal the amount of compensation within six months of the date that the certificate was recorded. [s. 32.06 (2a), Stats.]

JURISDICTIONAL OFFER TO PURCHASE

If the attempt to negotiate the purchase of a given property is unsuccessful, the condemnor must then prepare a “jurisdictional offer to purchase” the property. A jurisdictional offer to purchase is a notice that a condemnor sends to the property owner. The jurisdictional offer to purchase must include all of the following:

- A brief statement of nature of the project and a statement that the condemnor, in good faith, intends to use the property sought to be condemned for a public purpose.
- A description of the property to be condemned.
- The proposed date of occupancy regardless of the date of taking.
- The amount of compensation offered, including an itemized list of damage for which compensation might be owed.
- Notice that the appraisal or one of the appraisals of the property on which the condemnor’s offer is based is available for inspection by the property owner(s).
- Notice of certain procedures regarding the offer, including the deadline for accepting or rejecting the offer and deadlines for commencing a court action and appeal.

[s. 32.06 (3), Stats.]

Notice of a jurisdictional offer may be given either by certified mail or in the same manner that notice of a court action must be given.

RESPONSE TO A JURISDICTIONAL OFFER TO PURCHASE

A property owner generally may take one of several actions in response to a jurisdictional offer to purchase: accept the offer, bring an action to challenge the offer, or do nothing (i.e., effectively reject the offer). If the owner chooses to accept the jurisdictional offer, the owner must do so within 20 days of the date on which notice of the offer was served or postmarked.

Unless the owner and condemnor agree otherwise, the title to the property is then transferred, and payment made, within 60 days of the acceptance of the offer. [s. 32.06 (6), Stats.]

If an owner does not accept a jurisdictional offer to purchase, the owner may bring an action to contest the offer on any other grounds other than that the offer does not include just compensation. Such actions must be brought in the circuit court for the county in which the property is located within 40 days of the jurisdictional offer to purchase. [s. 32.06 (5), Stats.]

Alternatively, the owner may do nothing. In that situation, after the statutory time period for acceptance of the offer has elapsed, a condemnor may take the steps described below to initiate condemnation.

STEPS TO COMMENCE CONDEMNATION IF A JURISDICTIONAL OFFER IS REJECTED OR NOT ACCEPTED

If a property owner rejects a jurisdictional offer to purchase (either by outright rejection or lack of acceptance), the next steps toward condemnation differ depending on the type of condemnation involved. Special procedures apply to condemnations for certain transportation projects, sewers, and solid waste disposal facility projects, whereas general procedures apply to other condemnations.

Condemnations for Certain Transportation, Sewer, and Solid Waste Disposal Projects

Special procedures apply to condemnations of property for public alleys, streets, highways, airports, spaceports, mass transit facilities, or other transportation facilities; gas or leachate extraction systems for solid waste disposal facilities; storm and sanitary sewers; and watercourses or water transmission and distribution facilities. For those condemnations, if a property owner has rejected a condemnor's jurisdictional offer to purchase, the condemnor may make an award of damages for the condemnation of the property. In general, the award must be made pursuant to a relocation order, which is an order by DOT, municipal government, or one of several other specified entities, that includes a map showing the old and new locations and the lands and interests required for a given public project. The award for compensation must include all of the following components:

- The names of all persons having an interest of record in the property.
- A legal description of the property.
- The property interest sought to be condemned.
- The date when actual occupancy of the property condemned will be taken by the condemnor.
- The amount of compensation for the taking of property, which must be at least as much as the amount offered in the jurisdictional offer to purchase.
- A statement that the condemnor has complied with all jurisdictional requirements.

[s. 32.05 (7), Stats.]

A copy of the award must be provided to all people with an interest in the property, either by legal service of process or certified mail. A check for the amount of the award, less the amount

of any outstanding tax liens for the property, must then be provided to the property owners prior to the date when the property is taken. [s. 32.05 (7) (d), Stats.]

Other Condemnations

For all other condemnations, after a property owner has rejected a jurisdictional offer to purchase, a condemnor may file a verified petition for direct condemnation in the circuit court in the county where the property is located. The verified petition must not disclose the amount of compensation proposed in the jurisdictional offer to purchase. The verified petition must include the following information:

- A statement that the jurisdictional offer to purchase has been made and rejected and that it is the condemnor's intention, in good faith, to use the property for the purpose specified in the petition.
- The names of all parties having an interest of record in the property, including minors, persons adjudicated incompetent, and persons whose locations are unknown.

A hearing generally must be held on a petition for condemnation no sooner than 20 days after the petition is filed. Notice of the petition must be provided to all persons having an interest in the property.

If the circuit court determines that the condemnor is entitled to condemn all or part of the property in question, the court must immediately assign the matter to the chairperson of the county condemnation commission for a hearing, for proceedings described below. If, instead, the circuit court issues an order determining that the condemnation is not authorized, that decision may be appealed. [s. 32.06 (7), Stats.]

A county condemnation commission becomes involved in a proposed condemnation when a circuit court assigns a proposed condemnation to the commission. Within seven days of receiving such an assignment, a county condemnation commission must select three commissioners to serve as a commission for the matter.

The commission must hold a hearing not less than 20 days and no more than 30 days after the matter is assigned to the commission. At the hearing, the property owner must present his or her testimony first and must also have the opportunity to present the closing argument. Typical rules of evidence do not apply to such hearings, but the commission must admit all testimony that has a reasonable probative value and exclude testimony that is immaterial, irrelevant, and unduly repetitious.

Based on the hearing testimony, the commission must determine the amount of just compensation for the property to be condemned. In determining the just compensation award, the commission is supposed to be unaware of the amount of compensation offered for the property as part of a prior jurisdictional offer to purchase. [s. 32.08, Stats.]

CALCULATION OF JUST COMPENSATION

In general, including awards for compensation for transportation, sewer, and certain waste disposal projects, just compensation must be calculated according to the following requirements:

- **Compensation must be based on fair market value.** If a property is condemned as a whole, the condemnor must pay the fair market value of the property. The determination of fair market value must not take into account the value of improvement to the property caused by the public improvement for which the property is condemned. It also must not take into account the likelihood that the property would be acquired for the public improvement.
- **Determination of fair market value for a partial taking.** Where only part of a given property is condemned, except with respect to the condemnation of an easement, compensation must be the greater of either the fair market value of the property taken as of the “date of evaluation” (typically the date on which the condemnor filed the petition for condemnation in circuit court or, with respect to transportation and sewer projects, the date on which the condemnation award was recorded in the county) or the sum determined by deducting from the fair market value of the whole property immediately before the date of evaluation, the fair market value of the remainder immediately after the date of evaluation. This calculation must assume that the public improvement will be completed and must account for costs to the property owner resulting from loss of land, loss of access to a highway, loss of air rights, and other damages resulting from the condemnation.
- **Determination of fair market value for condemnation of an easement.** Where an easement is condemned, compensation is determined by deducting the fair market value of the remainder immediately after the date of evaluation from the fair market value of the whole property immediately before the date of evaluation. This calculation must assume that the public improvement will be completed and must account for certain damages to the property resulting from the condemnation.
- **Prices for comparable property considered.** The price and other terms and circumstances of any good faith sale or contract to sell and purchase comparable property may serve as a basis for determining the value of the property to be condemned. A sale or contract is “comparable” if it was made within a reasonable time before or after the date of evaluation and the property is sufficiently similar in the relevant market, with respect to situation, usability, improvements, and other characteristics, to warrant a reasonable belief that it is comparable to the property being valued.
- **Consideration of property’s most advantageous use.** The property to be condemned must be considered on the basis of its most advantageous use, but only if that use actually affects the present market value.
- **Benefits of condemnation may be taken into account in partial takings.** Special benefits accruing to the property and affecting its market value because of the planned public improvement shall be considered and used to offset the value of property taken or damages, but in no event shall such benefits be allowed in excess of damages.
- **Consideration of depreciation in value from exercise of police power not generally allowed.** If a depreciation in value of property results from an exercise of the police power, even though in conjunction with the condemnation, no

compensation may be paid for such depreciation except as expressly allowed by statute.

- **Additional payments required for easements on agricultural land for high-voltage transmission lines and fuel pipelines.** Additional compensation requirements apply to certain condemnations for easements on agricultural land for high-voltage transmission lines and petroleum or fuel pipelines. For those condemnations, in addition to a lump sum payment of just compensation, a condemnor must pay an annual payment that represents the fair market value of the easement for one year.
- **Certain additional costs covered.** A compensation award may require a condemnor to pay certain costs in addition to the amounts calculated based on property values. Authorized additional costs are set forth in s. 32.19, Stats., and include certain payments for expenses relating to relocation and expenses arising from the replacement of a farm or business.

[s. 32.09, Stats.]

CHALLENGES TO COMPENSATION AWARDS

A property owner may challenge the amount of an award of just compensation. With respect to condemnations for certain transportation and sewer projects, a property owner may follow one of two procedures to appeal a compensation award. First, the property owner may submit an application to a circuit court judge for assignment of the award to the relevant county condemnation commission. That application must contain a description of the property condemned and the names and last-known addresses of all parties in interest and must not disclose the amount of the jurisdictional offer to purchase or the award determined by the condemnor. Alternatively, the property owner may waive the right to a hearing before a condemnation commission and may instead appeal the award directly to a circuit court. A two-year deadline from the date that the property was taken applies to both of those alternatives. [s. 32.05 (9), (10), and (11), Stats.]

With respect to other types of condemnations, persons with an interest in the condemned property may appeal a compensation award of a condemnation commission. Those appeals must be brought in the circuit court in which the property is located within 60 days after the date of filing of the condemnation commission's award. [s. 32.06 (10), Stats.]

INVERSE CONDEMNATION

If an entity authorized to exercise eminent domain condemns private property without following the procedures outlined above, including failing to pay just compensation, the owner of the affected property may bring a claim to seek just compensation. That cause of action is commonly referred to as “inverse condemnation.”

The statutory procedures for inverse condemnation claims are set forth in s. 32.10, Stats. A property owner may bring an inverse condemnation claim against a government or other entity that has condemnation authority. To succeed, a claim must show either that the property has

been physically occupied or that the condemnation authority has imposed a restriction on the use of the property that deprives the property owner of all, or substantially all, of the beneficial use of the property.⁴ [*E-L Enterprises, Inc. v. Milwaukee Metropolitan Sewerage District*, 2010 WI 58.] Wisconsin courts have generally interpreted the statutory inverse condemnation procedures to be inapplicable to situations in which the government's entry is only temporary. [*Andersen v. Village of Little Chute*, 201 Wis. 2d 467, 475 (Ct. App. 1996).]

A property owner must bring an inverse condemnation action in the circuit court in the county in which the property is located. The property owner must file a verified petition that describes the property and states the person against which the condemnation proceedings are instituted and the use to which the property has been put or is designed to be put.

If a circuit court finds that the condemning authority is occupying the property without having the right to do so, the court must treat the matter as if the person bringing the action had received and not accepted a jurisdictional offer of the type described above. It is assumed that the property owner is not challenging the entity's authority to condemn the property.

This memorandum is not a policy statement of the Joint Legislative Council or its staff.

This memorandum was prepared by Anna Henning, on November 6, 2014.

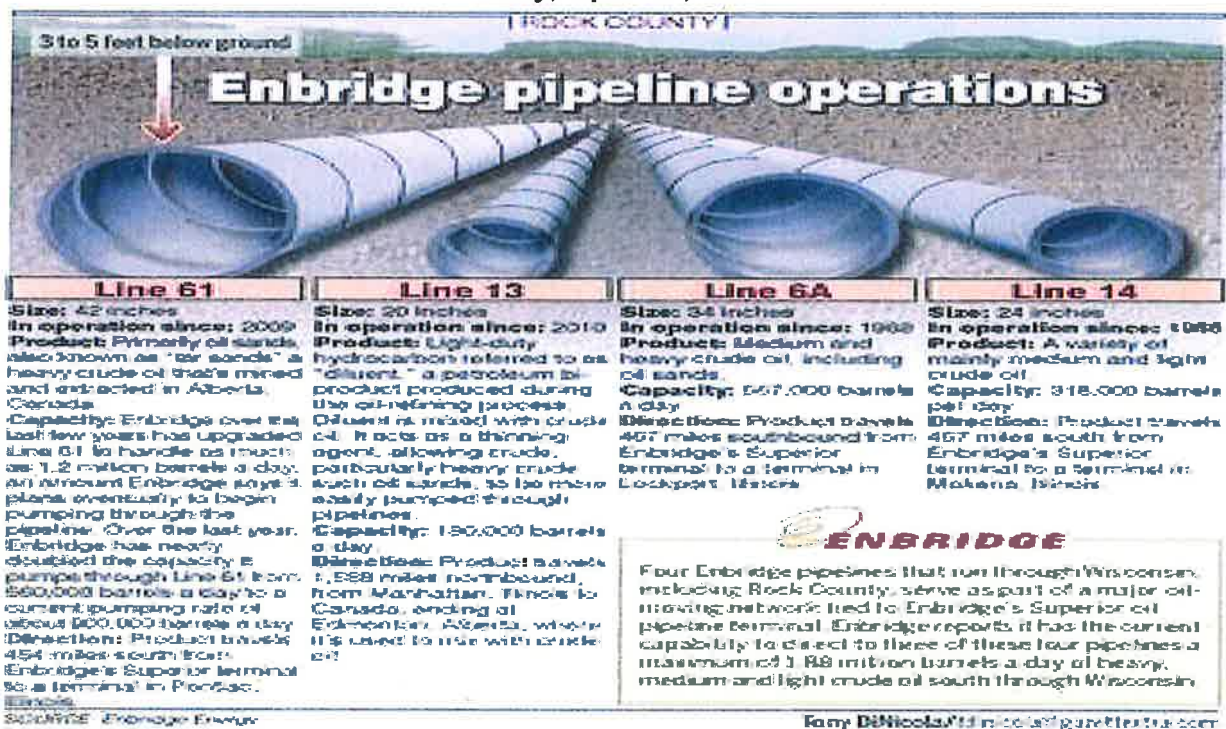
⁴ Article I, Section 13 of the Wisconsin Constitution and the takings clause of the Fifth Amendment to the U.S. Constitution are alternative bases for challenging the taking of property without just compensation. Typically, the remedy for violations of those constitutional provisions is an injunction prohibiting the government's action. In contrast, the typical remedy for an inverse condemnation claim under s. 32.10, Stats., is the payment of just compensation.

GazetteXtra

Enbridge says it has no plans for a new Wisconsin pipeline

Neil Johnson

Friday, April 28, 2017



TOWN OF LIMA—Tim Mumm said he doesn't fret about one of Enbridge Energy's largest oil pipelines running through the middle of his wooded property along North Sturtevant Road.

Every day as Mumm goes in and out of his driveway in rural Whitewater, he passes through the Enbridge easement, a strip of clear-cut woods on his 15 acres, and passes over two Enbridge pipelines buried a few feet underground.

One of the pipelines going under Mumm's property—a 42-inch pipe known as Line 61—each day now carries 900,000 barrels of bitumen, which is oil separated off of Canadian oil sands, also known as tar sands oil. The line comes in from the north and runs south to a terminal in the central Illinois community of Pontiac, according to Enbridge's pipeline fact sheets and an Enbridge pipeline manager.

It's one of a set of four oil transport pipes that runs out of Enbridge's major Midwest pipeline hub in Superior. From there, the lines run south under 470 miles of Wisconsin, beneath multiple rivers and bodies of water—including the Rock River, and marshy portions of eastern Rock County—before splitting off toward different terminals in northern and central Illinois.

Enbridge officials told The Gazette the company has no current plans to add another pipeline through Wisconsin and Rock County. Environmentalists said they aren't so sure.

Enbridge's Line 61 through Rock County is approved by the state to pump as much as 1.2 million barrels of oil a day south to Chicago and southern oil refineries. The line's current pumping volume is almost double the 560,000 barrels per day Enbridge reported Line 61 was carrying about a year ago.

That makes the line the biggest in North America.

Mumm can't see what all that oil looks like as it courses underground through his property.

Some environmental activist groups say they see the writing on the wall in Enbridge's steady expansion of oil it now pumps through Wisconsin.

A NEW PIPELINE?

The environmental groups suspect Enbridge plans to continue expanding and that it wants to run a new pipeline through Wisconsin which the groups call either "Twin Line 61," or "Line 66," a line that would run alongside Line 61.

In a recent interview with The Gazette, Trent Wetmore, Enbridge's operations director for Wisconsin, and Scott Suder, who manages government and stakeholder relations for Enbridge, said Enbridge, which is based in Alberta, Canada, has no current plans to build another pipeline south through Wisconsin.

Wetmore's and Suder's responses specifically addressed public speculation that the company plans a new "twin" pipeline that could straddle the easement where Line 61 and the other four pipelines now run through the state.

Wetmore said Enbridge surveyed the pipeline corridor in 2015 for a potential expansion that would have hinged on its proposed Sandpiper pipeline from North Dakota, but Enbridge shelved that proposal.

Around the same time in 2015, Enbridge put out a report to its stakeholders that included a "forward-looking" proposal earmarking the path alongside Enbridge's Line 61 corridor as a route for a new, 800,000-barrel-a-day "twin line."

Wetmore and Suder said Enbridge customers—oil mining and exploring companies, petroleum refineries, and gasoline and diesel fuel companies—don't have enough demand to warrant Enbridge building a new Wisconsin pipeline. They said the scrubbed plan for a North Dakota Sandpiper line quelled the idea that Enbridge could immediately need another pipeline in Wisconsin.

Even if customer demand were there, Wetmore and Suder said, it would take Enbridge years to plan and gain permitting for such an expansion, and a new line would cost billions of dollars, they said.

They said Enbridge does not build new pipelines on speculation.

“We do not have a project, whether it's Line 66 or Line 61 Twin. If there were a project, first of all, you'd have the customer base—which we don't,” Suder said.

“Second of all, before we went and even asked for any permitting (for a project)—which we have not, as a publicly traded company, we are obligated by law, if there were a project, we'd have to contact our stakeholders up and down the line. They'd be the first to know before we even approached any type of permitting whatsoever. And we have not done any of that.”

Wetmore said speculation that Enbridge seeks to build a new Wisconsin pipeline is a “narrative” he believes is being churned out by a national movement against pipelines—a fight being waged by “well-funded environmental groups” that are staunchly opposed to petroleum as an energy source.

“They (activists) want the oil to stay in the ground,” he said.

BIGGER ARTERY?

Enbridge plans to replace one of the major feeder lines for Canadian crude oil, Line 3. The 50-year-old line runs 1,110 miles from Alberta, Canada, to Enbridge's Superior oil terminal.

Line 3, along with several other Canadian supply pipelines, links to the four Enbridge pipelines that run south through Wisconsin, and another oil pipeline, Line 5, that runs through northern Wisconsin and into Michigan.

Enbridge has scaled back Line 3's pumping capacity as a safety precaution because of the line's age, the company said. Wetmore said a replacement line would restore capacity into Enbridge's Superior terminal to 760,000 barrels a day—370,000 barrels a day more than Line 3 is now capable of pumping.

A state of Minnesota environmental impact study of the Line 3 replacement is expected to be released for a public comment period in mid-May.

Enbridge's Wisconsin pipelines allow the company to fulfill about 85 percent of the oil industry's refining capacity in Chicago and 70 percent of oil refining capacity in the Midwest, Wetmore said.

Right now, Line 61, Enbridge's largest Wisconsin line, is pumping a bigger average capacity of oil a day than any single pipeline in the U.S., but the line is running at about 300,000 barrels a day below its top capacity, according to a pipeline fact sheet Enbridge provided The Gazette.

Wetmore indicated the Line 3 replacement would provide a bigger conduit for Line 61, supplying enough oil eventually for Line 61 to carry its full capacity of 1.2 million barrels per day, if customer demand warranted it.

Peter Anderson, a member of the regional environmental and climate change action group 350 Madison, suggested Enbridge's plan to replace Line 3 is a signal Enbridge is angling toward building a new pipeline through Wisconsin.

Anderson said his group suspects a Line 3 replacement could create a greater chokepoint for oil at the Superior terminal, bringing from Canada 200,000 to 300,000 more barrels per day than Enbridge can handle with its current network of Wisconsin pipelines.

That leads Anderson and others to believe Enbridge might be forced to build some kind of new pipeline through Wisconsin—potentially, they and other watchdog groups suspect, the “twin line” alongside Line 61.

“Where are 200,000 or 300,000 extra barrels of oil a day going to go?” Anderson asked.

“If they're not going to dump oil into Lake Superior, they're lying through their teeth” about having no plans to build a new pipeline through Wisconsin, he said.

“They're attempting to delay and defuse political opposition by throwing deception every inch of the way,” Anderson said.

When asked by The Gazette, Enbridge did not comment specifically on 350 Madison's calculations about its pipeline capacity.

But Suder, the Enbridge government relations manager, in an email to The Gazette said Enbridge's Superior terminal and four of its Wisconsin pipelines receiving oil from the terminal are set up to transport multiple types of crude oil safely.

The terminal's system, he wrote, is equipped to allow Enbridge to channel oil on multiple lines, and customer demand fluctuates. That means not all the lines run at peak volumes at all times.

PIPELINE FIGHT

Anderson acknowledges that 350 Madison, as a climate change action group, is opposed to increased refining of oil for energy use in the U.S. and globally.

He said 350 Madison continues to be active in working with landowners in a Dane County lawsuit and a set of appeals that seek to give Dane County zoning authorities the power to require oil pipeline companies to provide extra liability insurance as part of their conditional-use permitting for oil pipeline expansions.

A Madison judge last year ruled against the extra insurance requirement, ruling that a change to state law tucked into the 2015-17 state budget precludes county governments from requiring pipeline companies provide extra liability insurance as part of a conditional-use permit application.

That ruling is now under appeal, Anderson said.

Anderson said 350 Madison and other groups suspect Enbridge lobbied for the state law changes on insurance and pushed another rider that environmental advocates say would give pipeline companies greater powers under eminent domain to claim privately owned land as easements.

Enbridge has denied it worked to get those changes in the last budget. Suder said state legislative oversight groups have made it clear that eminent domain law change is a “business reclassification” that does not give Enbridge or any other corporation extra powers.

Tim Mumm, the Rock County landowner whose property is bisected by Line 61, said he has his own feelings on climate change. He'd rather see dozens of wind turbines around his property than to have oil pipelines running through it, he said.

But Mumm said he doesn't spend all his free time ruminating on the nearly 1 million barrels of oil a day that pass under his property—although sometimes he wonders about the safety of his drinking water if Line 61 ever had a leak.

Mumm said he's not crazy about the speculation that Enbridge could opt to place another large pipeline alongside Line 61, possibly through his property.

“It's mainly that the property already is not the way I bought it—I guess that's my main thought whenever I think about it,” Mumm said. “It's not a day-to-day concern, but it bugs me that some company from somewhere can claim easement rights and can say that they're ... it's almost like they're claiming that this pipeline is the public infrastructure. Like it's a road.”

Enbridge in Wisconsin

Proudly supporting the energy needs of our communities, state and region for more than 65 years



Enbridge transports the energy that fuels our lives: we operate the world's largest and longest crude oil pipeline system-transporting 2.8 million barrels per day.



Our Energy Future

Since 2002, Enbridge's worldwide investment in renewable and alternative energy has totaled nearly **\$5 billion**. Our renewable energy portfolio currently provides electricity to over 1 million homes and by 2019 we will double that generating power.



Operations in Wisconsin

- Enbridge has proudly operated in Wisconsin since 1949
- More than **375 employees and contractors** in 19 offices across the state
- **\$28 million** in annual tax revenue
- Enbridge meets **100 percent** of Wisconsin's refinery capacity and **75 percent of the Midwest's**



Capital Investment

Recent Enbridge projects in Wisconsin have invested nearly **\$1.5 billion** in state-wide infrastructure development. These projects continue to benefit local communities through increased economic activity along our right-of-way.



Giving Back

Enbridge is actively involved in the communities in which it operates:

- **\$501,000+** donated to local organizations in Wisconsin in 2016
- **\$78,000+** in Safe Community Grants in Wisconsin in 2016

Construction Jobs

Recent expansion projects have provided **500 family-sustaining jobs** to trained and highly-skilled workers.



Committed to Safety

Enbridge's first priority is always to ensure the reliability and safety of our operations because, for us, there is nothing more important than the welfare of our communities and the environment.

Our commitment to safety is built into everything that we do.

An Industry Leader:

Pipeline Safety and Construction

Enbridge is committed to **zero incidents**. To help achieve this goal, Enbridge has launched the **most extensive, maintenance, integrity and inspection program in the history of the North American pipeline industry**. This pioneering program includes:

- An investment of nearly \$5 billion on system integrity and leak detection programs across our system
- High-quality materials and special coatings on our pipelines
- Cathodic protection to prevent corrosion
- Internal pipeline inspection tools
- 24-hour computerized pressure monitoring
- Routing aerial patrols
- On-going emergency response training for employees and local emergency responders



Safe Communities: A Common Goal

- **\$74 million** invested company wide in training and incident response equipment between 2012 and 2014
- **Emergency Responder Education Program:**
 - Enbridge's Emergency Responder Education Program offers free, unlimited online training to emergency professionals. Since 2012, this program has equipped 2,300 individuals with the essential information they would need in the unlikely event of a pipeline incident.
- **Safe Community Grants:**
 - More than **\$8 million** in grants have been made to emergency response agencies across our system since 2002
 - **70 grants** were awarded to emergency response organizations in Wisconsin in 2016
 - **Annual fleet vehicle donations** to emergency response organizations across Wisconsin



Consider the Alternative

- Enbridge transports the equivalent of 8,364 tanker trucks or 3,286 rail cars of petroleum every day
- Pipelines relieve congestion and allow other goods to enter the market more efficiently



Petroleum: Fueling Our Lives

For more than 150 years, petroleum products have been transforming our way of life—from how we fuel our cars to how we heat our homes, from the clothes we wear to the household products we buy, as well as how our food is grown, harvested, and delivered to our tables. Even with the welcomed development of alternative fuels, petroleum will continue to fuel 70–80 percent of our energy needs for decades to come, according to the U.S. Energy Information Administration.

Refineries receive crude oil delivered by pipeline, railway, and ship with the vast majority of crude oil in the Midcontinent delivered by pipeline. The crude oil can then be turned into gasoline, diesel, jet fuel and many other useful petroleum products. Products we use and depend on every day are delivered to us using petroleum. It would be hard to imagine a world without petroleum—one where gasoline, electronic devices, aspirin, and plastic containers would not exist.

Life As We Know It Would Not Be Possible Without Petroleum

Enbridge safely transports more than 2.5 million barrels of crude oil a day, delivering it to refineries around the Great Lakes, Oklahoma, and the U.S. Gulf Coast. These refineries turn this crude oil into various petroleum products.

One barrel of crude oil (42 gallons), when refined, can produce about 19 gallons of gasoline and 10 gallons of diesel fuel, both of which can be used to harvest food, transport products, heat homes, and sustain our military. The remainder of that barrel of oil can be made into some 6,000 other possible products from petroleum feedstock. Just a few examples are shown in this handout.

Many things beyond gasoline come from products derived from petroleum.

Oil and natural gas contribute to our health and well-being through a myriad of medicines,

medical supplies and health and safety products. Other products made from petroleum by-products can be found virtually everywhere in healthcare including prosthetics and implants, sanitizing cleaners, and even the ambulance that needs to get you to the hospital fast.

An estimated 900 million tubes of lipstick are sold around the world every year. Not only is lipstick derived from petroleum, the PVC pipe in homes and about 50 percent of the new Boeing Dreamliner's™ primary structure, including the fuselage and wing, is made of modern composite materials originating from oil and natural gas.

Without petroleum your car would not run and would be a lot less safe. Laminated windshields, nylon air bags, and polyester seat belts provide added safety. Other features like stereos, speakers, and computers make those road trips a lot more fun.

So what's in a barrel of oil? More than you think...

Enbridge transports more than 80 different liquid petroleum commodities across North America including natural gas liquids and heavy, medium, and light grades of crude oil. As an interstate common carrier, all of the products we transport must meet strict pipeline quality specifications posted with the Federal Energy Regulatory Commission (FERC).

Heavy grades are transported in batches with various grades of medium crude oil by Enbridge from western Canada's conventional and oil sands resources. Heavy crude is produced throughout the world from California to Venezuela to Mexico, and it offers the most versatile product refining including:

- Ingredients for countless products from fertilizers to plastics
- Fuels, heating oil, lubricants
- Asphalt for roads, roofs, runways etc.

Canadian heavy crude oil has been a secure, reliable and growing resource for refineries in America's heartland for decades. Its key components are similar to heavy crude oil from California, Nigeria and other locations around the world.

Light grades of crude that Enbridge transports are produced in western and central Canada, although a growing amount comes from the Bakken Formation primarily in western North Dakota, and can be refined into:

- Gasoline
- Diesel
- Jet fuel

These fuels make it possible to transport food, school children, travelers, and workers.

Learn more about petroleum:

American Petroleum Institute
U.S. Energy Information Administration

www.api.org

www.eia.doe.gov/energyexplained

Crude oil is refined into petroleum products that are used to create items we all use every day in our vehicles, at home and at work.



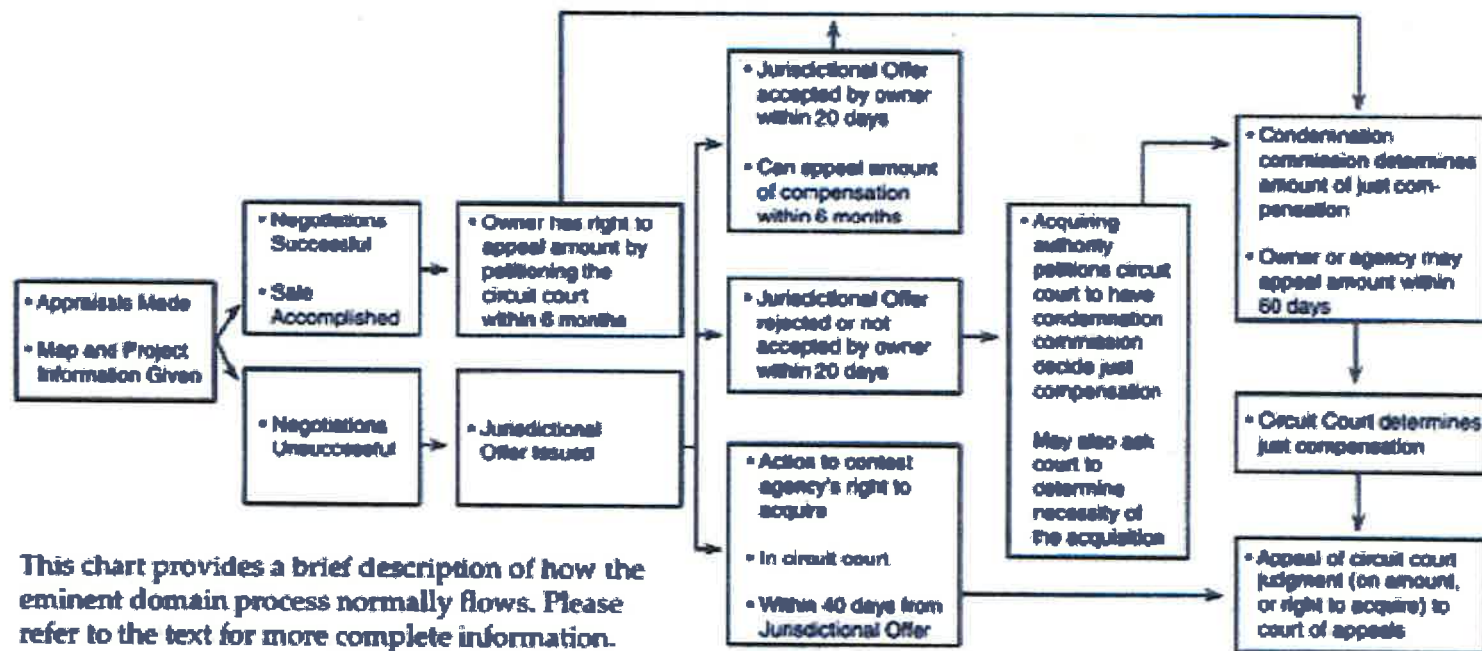
A lot more than gasoline:

According to the U.S. Energy Information Administration, on average, Americans use nearly 20 million barrels of petroleum products every day.



Eminent Domain in Wisconsin

A regulated process



*The Rights of Landowners Under Wisconsin Eminent Domain Law,
Wisconsin Department of Commerce*

